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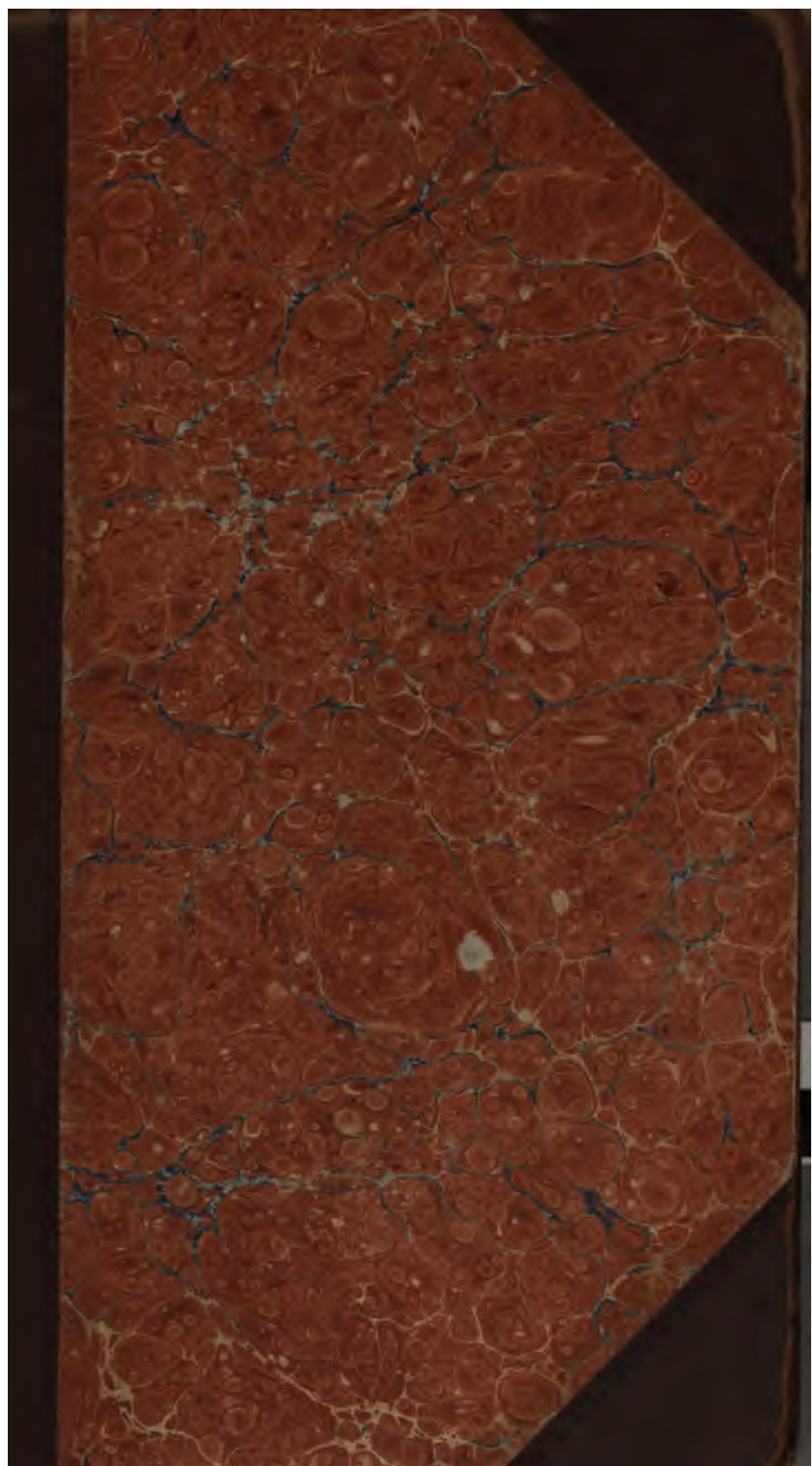
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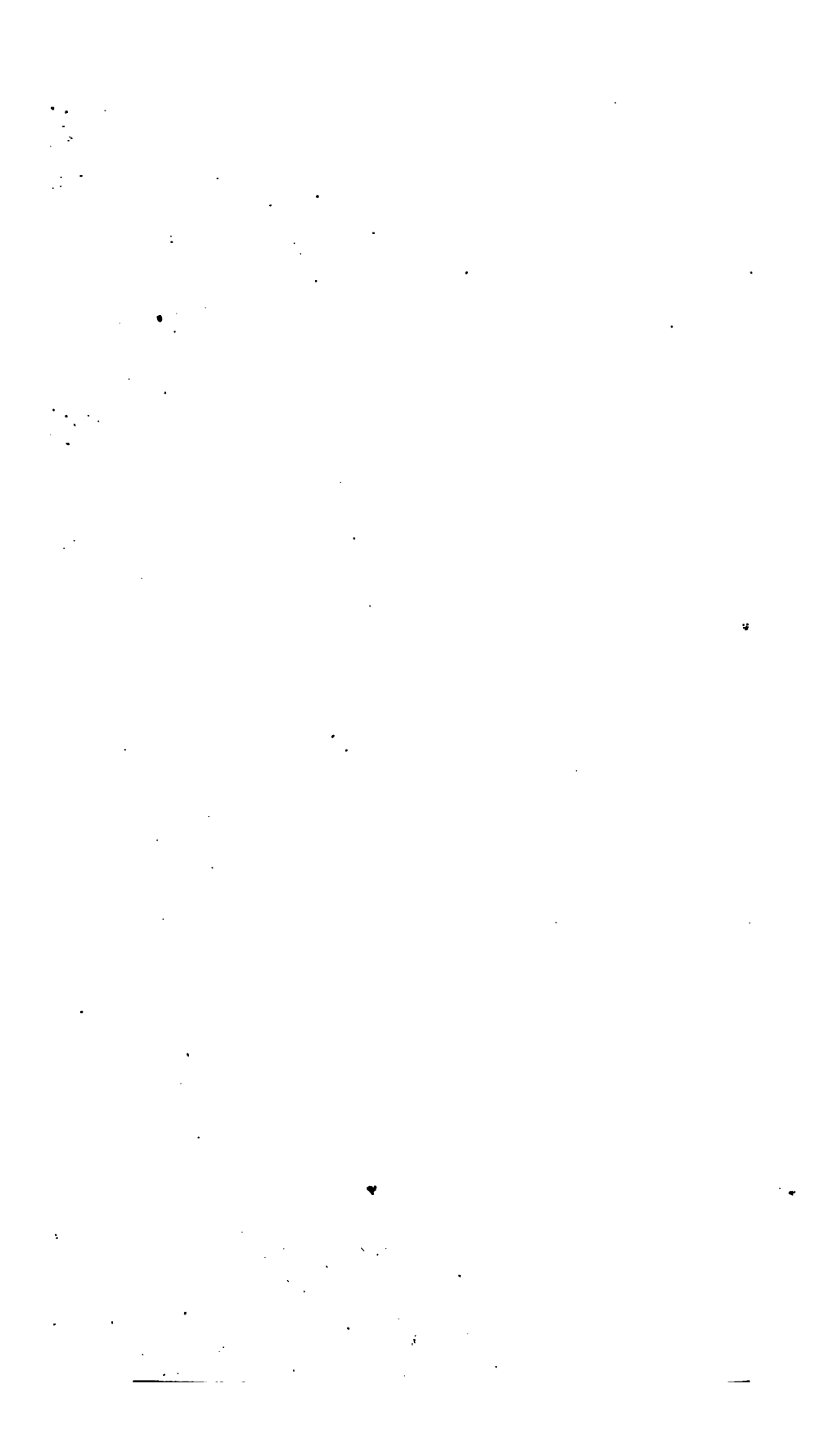




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THE
MERCHANT, SHIP-OWNER,
AND
SHIP-MASTER'S
IMPORT AND EXPORT GUIDE.

Merchants and others, it is submitted, will find it to their advantage to supply their Agents, Supercargoes, and Captains with this Book, as a Guide for them when abroad. The information in it cannot be obtained from any other work whatever.

THE
MERCHANT, SHIP-OWNER,
AND
SHIP-MASTER'S
IMPORT AND EXPORT GUIDE;
COMPRISING
EVERY SPECIES OF AUTHENTIC INFORMATION
RELATIVE TO THE
SHIPPING, NAVIGATION, AND COMMERCE
OF THE
EAST INDIES, CHINA,
AND
ALL OTHER PARTS OF THE GLOBE.

THE STATUTES, INCLUDING THE NEW CONSOLIDATION ACTS, BROUGHT DOWN FROM
1 WM. IV. TO THE EASTER RECESS, 4 WM. IV., AND THE TREATIES
AND CONVENTIONS, ORDERS, ADJUDGED CASES, ETC.,
TO APRIL 5, 1834.

Under the Sanction of His Majesty's Government.

BY CHARLES POPE, M.R.S.L.,

CONTROLLER OF ACCOUNTS IN THE PORT OF BRISTOL, OFFICIAL CORRESPONDENT OF THE
PRIVY COUNCIL FOR TRADE, AND FORMERLY PRINCIPAL
SECRETARY TO THE CHAIRMAN OF THE
BOARD OF CUSTOMS.

The theory of trade is yet but little understood, and therefore the practice is often without real advantage to the public; but it might be carried on with more general success if its principles were better considered.—*Dr. Johnson.*

The Orders in Council ought to be formed into a book and bound; it is not to be supposed we can keep every Gazette.—*Lord Chief Justice Ellenborough.*

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AND SOLD BY ALL BOOKSELLERS.

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TO
HIS ROYAL HIGHNESS THE DUKE OF GLOUCESTER,
K.G., F.R.S., D.C.L., and F.S.A.

TO THE
PUBLIC BOARDS, viz.
The Right Honourable the Lords Commissioners of His Majesty's Treasury ;
The Right Honourable the Lords Commissioners of His Majesty's Admiralty ;
The Honourable His Majesty's Board of Ordnance ;
The Honourable the Commissioners of His Majesty's Customs ;
The Honourable the Commissioners of His Majesty's Excise ;
The Honourable the Directors of the East India Company ;
The Honourable the Corporation of the City of London ;
Governor, &c., of the Russia Company.

TO
HIS MAJESTY'S MINISTERS, viz. ;
The Right Honourable Earl Grey, K.G., First Lord of the Treasury ;
The Right Honourable Lord Viscount Althorp, Chancellor of the Exchequer ;
The Most Honourable the Marquis of Lansdown, F.R.S. and D.C.L., Lord President of
the Privy Council ;
The Right Honourable Earl of Ripon, Lord Privy Seal,
and President of the Royal Geographical Society ;
The Right Hon. Charles Grant, President of the Board of Control for the Affairs of India ;
His Grace the Duke of Richmond, K.G., Postmaster General of the United Kingdom ;

TO
His Grace the Duke of Beaufort, K.G. and D.C.L., Lord High Steward of Bristol ;
The Most Honourable the Marquis of Salisbury, D.C.L., F.R.S., and S.A. ;
The Most Honourable the Marquis of Londonderry, K.T.S., S.G.B., E.R.E., and S.D.C.L. ;
The Most Honourable the Marquis of Anglesea, K.G., K.G.H., M.T., and S.G. ;
The Right Honourable Earl Egerton ;
The Right Honourable Lord Granville Somerset ;
The Right Honourable Lord Viscount Strangford, K.T.S., G.C.B., and G.C.H. ;
The Right Honourable Lord Wm. I. F. Powlett ;
The Right Honourable Lord Ellenborough ;
The Right Honourable Lord Seaforth ;
The Right Honourable Lord Cringletie, one of the Senators of the College of Justice,
and Lord of Council and Session, Edinburgh ;
Sir Matthew White Ridley, Bart., M.P. ;
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John Manning, Esq. } Surveyors General of the Customs ;
Tim. H. Davis, Esq. }
Charles Boyd, Esq., Collector of Customs in London. } Late Surveyors General.
Thomas Morris, Esq., Collector of Customs in Bristol. }
And likewise to the Subscribers at large ;

THIS BOOK
Is, with sincere Thanks for their distinguished Patronage, most respectfully Dedicated,
By their very obliged and faithful Servant,
CHARLES POPE.

Clifton; April 5, 1834.

TO THE READER.

INCREDIBLE as it may appear, this Work has occupied the attention of the Compiler upwards of twenty-seven years, and he has spent on it, one way or another, more than ten thousand pounds.

When he first became the propounder of the British Commercial Laws, they were in the highest degree numerous and complex. They have since been twice consolidated and revised; the second time in the last Session. By the new Acts all the former Customs Laws are *repealed*, and, of course, all books grounded on them rendered totally useless.

The Compiler, still anxious to keep pace with the times, has prepared a Digest of the whole matter.

Important as such Acts are, still more so at this juncture may be deemed the East India Company's Charter, the expiration of which forms a new and eventful Era. To render this Era advantageous to the public at large, few things, it is obvious, can more conduce than a full and clear exposition, not merely of the regulations under which the Trade with the East Indies and China may in future be conducted; but also of every other particular tending to throw light on the subject. With this view, some very valuable papers are given from the Tables compiled by Mr. PORTER, of the office of the Privy Council for Trade.

Secondary only to this may, perhaps, be considered the state of our Commerce with America. The new Tariff of the United States is also given.

Besides all these matters, the Work contains every species of authentic information touching the Trade of *every other* portion of the Globe, whether derived from Acts of Parliament, Proclamations, Orders in Council and of Public Boards, Parliamentary Documents, Adjudged Cases, or Foreign Tariffs and Fiscal Regulations; together with all *new* matters in Science and Art, and whatever is valuable in Books of Voyages and Travels, from March 22nd 1831, to April 5th, 1834.

In this plan, however, it has not been deemed necessary to include the Laws relative to Smuggling, Quarantine, Registry, and a few other matters, not likely to require frequent reference.

Aware of the futility of Professions, the Compiler will only add that every source of information has been diligently explored, and no stone left unturned to render the Work correct and useful, and consequently to deserve National Support.

Clifton, April 5th, 1834.

TO SPRING RICE, Esquire, M. P., one of the Secretaries of the Treasury, the Compiler begs to return his best acknowledgments for Mr. RICE's very polite attention in sending the Compiler a copy of the voluminous "*Report on Manufactures, Commerce, and Shipping*;" dated August, 1833. Two accounts of great interest, are given from it in pages xxiv and xxv.

OFFICIAL CORRESPONDENCE.

TO THE LORDS COMMISSIONERS OF HIS MAJESTY'S TREASURY.

Belle Vue, Clifton, Dec. 2, 1828.

My Lords,—With much deference, I beg leave to lay before you the enclosed prospectus of a new edition of "THE MERCHANT, SHIP OWNER, AND SHIP MASTER'S IMPORT AND EXPORT GUIDE," and to solicit the honour of your lordships' patronage.

You will see, my lords, that the work has been one of intense application for a series of twenty-two years; and, that the information contained in it cannot be acquired from any other publication whatever.

I need not point out to your lordships the close connection there is with the subject of my book and the causes of public wealth; nor need I crave encouragement for industry, because I am quite sure you will extend to me, as well as to others, due countenance and support.

Allow me, however, my lords, to remark that, under your auspices, I should have no doubt of rendering my book useful to the nation, beneficial to the revenue, and creditable to the patrons.

I have the honour to be, &c.

CHARLES POPE.

TO CHARLES POPE, ESQ., BELLE VUE, CLIFTON.

Treasury Chambers, Dec. 19, 1828.

Sir,—Having laid before the Lords Commissioners of His Majesty's Treasury your letter, dated the 2nd instant, enclosing prospectus of a new edition of "THE MERCHANT, SHIP OWNER, AND SHIP MASTER'S IMPORT AND EXPORT GUIDE," I have it in command to acquaint you, that my lords will subscribe to your work, and desire to be furnished with twelve copies thereof.

I am, sir, &c.

J. STEWART.

AUTHORITIES.

In the way that I shall now propound, the entire body and substance of the law shall remain, only discharged of idle and unprofitable or hurtful matter; and illustrated by order and other helps, towards the better understanding of it, and judgment thereupon.—*Lord Bacon.*

It is intolerable that the proclamations and orders in council were not formed into a book and bound; it is not to be supposed we can keep every Gazette.—*Lord Chief Justice Ellenborough.*

It were greatly to be wished, that men of eminence and distinction, whose birth and fortune procure them an admission into the British senate, would employ a little more of their time in the cultivation of the science of commerce, so worthy of their greatest regard and attention.—*Dean Tucker.*

The knowledge of trade is of so much importance to a maritime nation, that no labour can be thought too great by which information may be obtained.—*Dr. Johnson.*

It is a lamentable truth, that while we have the means of conducting statistical inquiries with singular correctness, through the agency of our committees of parliament, the mass of information which is thus acquired, at an immense cost of time and money, is scarcely ever digested, systematised, and condensed, so as to be useful to the nation at large.—*London Magazine.*

If there be one species of knowledge more essential to a merchant than another, it is that he should be acquainted with the various productions of the different commercial countries of the world, and of those which are in demand in them. And when ships are freighted, and commodities sent abroad by those who are destitute of this elementary instruction, the wonder is *not* that they should sometimes calculate wrong, but that they should *ever* calculate right.—*Edinburgh Review.*

CHARACTER

OF THE

FIRST EDITION.

FROM the summary view which we have taken of this Work, it appears to contain the most important information relative to the nature and management of Commercial Concerns, and to present an interesting display of Commercial Regulations: and, under the impression which it has made on our minds, we can have no hesitation in saying, that it appears entitled to a place in the house of every Merchant, Ship-owner, or other Person, in any respect connected with the Maritime Commerce and Manufactures of the United Kingdom.—*Tradesman; or Commercial Magazine*, April 1812.

The prodigious increase of British Trade, with the variety of articles now included in it, has rendered the Custom House Laws and Regulations a labyrinth not to be safely trod by every one, without assistance. There is some intricacy and more trouble, in passing goods through the London Custom House (for of that we speak, as having the better acquaintance with it); but the laws which direct and limit the operation and speculation of Merchants are a much greater source of embarrassment, notwithstanding the readiness of the Commissioners to put the most favourable construction on the conduct of Commercial men of repute.—Like other parts of our Law, they are a mass forming an irregular system; and whoever attempts to reduce them to order, by which their application to any given subject cannot but be facilitated, performs an acceptable service to the country.—*Literary Panorama*, August, 1812.

Mr. Pope appears to us to have performed his task well; and to have compiled a Volume which may be said to supply a good clue to the labyrinth of our Custom House.—*Monthly Review*, Sept. 1812.

Whoever remembers the discussion which took place on Mr. Pitt's memorable plan for the simplification of the Duties of Customs, and the eloquent panegyric which Mr. Burke, though at that time in opposition, pronounced on the ability, perseverance, and skill of the Minister, in digesting such a System, and in rendering it intelligible to the plainest understanding, needs no further information respecting the vast difficulty and labour attending the accomplishment of such a Scheme as that which Mr. Pope has perfected. Of the consequence of a plain, practical, and intelligible abridgment of those complicated Laws, in the execution of which so many thousands of the inhabitants of this Commercial Country are daily and hourly concerned, every man must be aware. It would be a matter of astonishment to us, that there is not one work which affords this desirable information, if we were not fully sensible of the extreme labour and great skill requisite for so arduous an undertaking. Mr. Pope has not been discouraged by this consideration, and he has performed his task with great perspicuity, diligence, and talent.—*Antijacobin Review*, May, 1813.

CHARACTER OF THE SECOND EDITION.

A most valuable feature of this edition is the table of Bounties and Drawbacks on British Goods Exported, and which in itself renders this Book of essential utility to the Merchant and Custom House Agent. We can only repeat our high approbation of the manner in which Mr. Pope has executed his task, and we are convinced that the Commercial World in general cannot fail to reap the most important benefits from his meritorious labours.—*Tradesman; or Commercial Magazine*, June, 1814.

These Adjudged Cases we deem particularly valuable, as they show the opinions and feelings of the highest Law Authorities, and therefore may safely be taken as a Directory, and allowed to influence private sentiment.

The whole is a Work of great labour, and no small difficulty. It presents, in as narrow a compass as possible, a mass of information that entitles it to a place in the Counting-house, where it will be found useful as a Book of reference, on innumerable occasions.—*Literary Panorama*, June, 1814.

Our opinion of the extreme utility of this mass of information, and of the merits of

the Compiler, was delivered on the appearance of the First Edition. in our number for May, 1813. The important additions to the present Volume, comprising the whole of the Statutes relating to the Revenue of Excise, East India Trade, Warehousing, Wrecks and Salvage, the several Trading Companies; Proclamations touching War and Peace; Reports of Adjudged Cases, &c. &c. add materially to its value, and reflect credit on the industry, perseverance, and talents of Mr. Pope.—*Antijacobin Review*, Sept. 1814.

CHARACTER OF THE THIRD EDITION.

In our number for September, 1812, we took sufficient notice of the First Edition of this Work, and gave our testimony to the success with which Mr. Pope had laboured to afford a clue to the labyrinth of our Custom House Laws. The present Edition contains considerable additions, relating chiefly to the Excise, the India Trade, and the Regulations under which the Warehousing System has of late years received so considerable an extension; forming now a large and closely printed Volume, and comprising a great mass of materials in a more accessible form than any that we have seen on the subject.—*Monthly Review*, Nov. 1815.

In our opinion, Mr. Pope is deserving of great credit for his very laborious undertaking; it is a Work that we feel pleasure and confidence in recommending, not only to Officers in the Navy, but likewise to Merchants, and the Masters and Mates of Vessels in their employ; and also to the principal Officers attached to the Customs and Excise, in the Out-ports and abroad; each of whom ought to possess a copy of this extremely useful publication.—*Naval Chronicle*, March, 1817.

CHARACTER OF THE FOURTH EDITION.

Altogether, this is the completest manual of Mercantile Law which has ever issued from the British Press; and the variety, extent, and accuracy of the information it contains, claim for it a place on the desk of every Mercantile Man, as well as every Officer of the Customs and Excise, throughout the British dominions.—*Literary Panorama*, Oct. 1818.

CHARACTER OF THE EIGHTH EDITION.

The utility of Works of this kind is best exhibited negatively, by imagining the misery and mischief which may be consequent upon the want of them. No man can say, that unassisted, he can act prudently and promptly in Mercantile Transactions, if he is to ransack Libraries and consult Lawyers upon every multifarious occasion which occurs in the course of business. He may mistake or be cheated; and if he chooses to avoid either or both of these, he loses time which may be profitably employed. The only question then is this: Is the work so comprehensively and so accurately executed, as to answer the indispensable purposes of utility and safety? We use the latter term, because modern Acts of Parliament are so clumsily composed, that an appearance of intelligibility and grammar in a compression of them, may lead to a justifiable suspicion, that the almost incomprehensible meaning of the original is not faithfully preserved. (a) We own, therefore, that the neatness, precision, and judgment of Mr. Pope have alarmed us; but as the Work has passed through Eight Editions, and, of course, been put to most ample test, we have no right to doubt the accuracy of the chart which he has compiled to aid our Navigation through these Rocks and Quicksands.—*Gentleman's Magazine*, May, 1823.

CHARACTER OF THE ELEVENTH EDITION.

Mr. Pope's Work is peculiarly valuable, from its containing all the Commercial Treaties and Conventions, which are not to be met with in any other work. It is, indeed, a volume which no Merchant, Statesman, or Legislator ought to be without.—*Literary Chronicle*.

(a) It ought not, however, to be expected, says Dr. Johnson, that the Stones which form the Dome of a temple should be squared and polished like the Diamond of a Ring.—*Ed.*

CHARACTER OF THE ELEVENTH EDITION—*continued.*

We have looked into the Work, with no small degree of national pride, as a record of the triumph of British enterprise in every corner of the world; and we award to Mr. Pope the high meed of having "done the State some service."—*Liverpool Kaleidoscope.*

This is a Work *de omnibus rebus et quibusdam aliis*, and its title does injustice to its contents, by appealing for patronage exclusively to the Shipping Interest. It is, no doubt, founded on the laws by which our Commercial relations are regulated; and, as furnishing a synopsis of the duties, drawbacks, and bounties by which the trade of the United Kingdom is protected and encouraged, it must be eminently useful to that part of the trading community to which it is thus addressed. As a Book of Reference, however, its usefulness is by no means so circumscribed, but extends to all classes of society, engaged in Mercantile pursuits, as besides the *renseignemens* it contains relating to Shipping Affairs, it is a Commercial Dictionary, comprising an account of every article possessing the slightest claim to description; a Gazetteer, in which, under the names of the different sea-ports throughout the world, is found every important particular regarding the produce of the Country, its staple articles of Export and Import, its Moneys, Weights, Rate of Exchange, &c. In short, it is a Mercantile Magazine, stored with a great and multifarious mass of valuable information.—*London Weekly Review.*

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ABBREVIATIONS.

Whenever the several terms or expressions following shall occur in any Act relating to the customs or to trade and navigation, the same shall be construed respectively in the manner herein-after directed; *viz.* the term "ship" shall be construed to mean ship or vessel generally, unless such term be used to distinguish a ship from sloops, brigantines, and other classes of vessels; the term "master" of any ship shall be construed to mean the person having or taking the charge or command of such ship; the term "owners" and the term "owner" of any ship shall be construed alike to mean one owner, if there be only one, and any or all the owners, if there be more than one; the term "mate" of any ship shall be construed to mean the person next in command of such ship to the master thereof; the term "seaman" shall be construed to mean alike seaman, mariner, sailor, or landsman, being one of the crew of any ship; the term "British possessions" shall be construed to mean colony, plantation, island, territory, or settlement belonging to His Majesty; the term "His Majesty" shall be construed to mean His Majesty, his heirs and successors; the term "East India Company" shall be construed to mean the United Company of Merchants of England trading to the East Indies; the term "limits of the East India Company's Charter" shall be construed to mean all places and seas eastward of the Cape of Good Hope to the Straits of Magellan; the terms "collector and controller" shall be construed to mean the collector and controller of the customs of the port intended in the sentence; whenever mention is made of any public officer, the officer mentioned shall be deemed to be such officer for the time being; the term "warehouse" shall be construed to mean any place, whether house, shed, yard, timber pond, or other place in which goods entered to be warehoused upon importation may be lodged, kept, and secured without payment of duty, or although prohibited to be used in the United Kingdom; the term "King's warehouse" shall be construed to mean any place provided by the crown for lodging goods therein for security of the customs, 3 & 4 W. 4, c. 52, § 119.

CONSTRUCTION IN GENERAL.

If upon the first levying, or repealing of any duty, or upon the first granting or repealing of any drawback or bounty, or upon the first permitting or prohibiting of any importation or exportation, whether inwards, outwards, or coastwise, in the United Kingdom or in the Isle of Man, it shall become necessary to determine the precise time at which an importation or exportation of any goods made and completed shall be deemed to have had effect, such time, in respect of importation, shall be deemed to be the time at which the ship importing such goods had actually come within the limits of the port at which such ship shall in due course be reported, and such goods be discharged; and such time, in respect of exportation, shall be deemed to be the time at which the goods had been shipped on board the ship in which they had been exported; and if such question shall arise upon the arrival or departure of any ship, in respect of any charge or allowance upon such ship, exclusive of any cargo, the time of such arrival shall be deemed to be the time at which the report of such ship shall have been or ought to have been made; and the time of such departure shall be deemed to be the time of the last clearance of such ship with the collector and controller for the voyage upon which she had departed. 3 & 4 W. 4, c. 52, s 125.

An Account of the Net Public Income of the United Kingdom of Great Britain and Ireland, in the year ending 5th of January, 1834, after abating the Expenditure thereout defrayed by the several Revenue Departments, and of the Actual Issues or Payments within the same period; exclusive of the Sums applied to the Redemption of Funded, or paying off Unfunded Debt, and of the Advances and Repayments for Local Works, &c.

EXPENDITURE.

TRADE AND NAVIGATION.

IMPORTS INTO THE UNITED KINGDOM.

AN ACCOUNT of the IMPORTS of the principal Articles of FOREIGN and COLONIAL MERCHANDISE, of the CONSUMPTION of such Articles, and of the CUSTOMS DUTIES received thereon in the Year ended 5th January 1834.

ARTICLES.		IMPORTED.	HOME. CONSUMPTION.	GROSS AMOUNT OF DUTY.
		Year ended 5th January	Year ended 5th January	Year ended 5th January
		1834.	1834.	1834.
Barilla	cwt. qrs. lb.	215,750 1 22	219,610 2 20	£. 21,640
Bark for Tanners or Dyers	ditto	854,869 3 16	856,195 - 15	26,779
Butter	ditto	136,974 - 23	135,910 3 8	136,204
Cheese	ditto	134,085 3 5	128,067 1 13	67,236
Cocoa Nuts	lb.	4,607,801	1,268,217	11,131
Coffee; viz.				
Of British Possessions in America	ditto	18,852,423	20,957,379	523,959
Of Sierra Leone	ditto			—
Of Mauritius	ditto	1,443	1,443	36
East India; viz. British Possessions	ditto	5,753,049	1,797,486	67,405
Ditto Foreign Possessions	ditto	463,464	2,744	133
Other sorts	ditto	9,374,375	1,471	92
TOTAL OF COFFEE	lb.	34,444,754	22,760,523	591,625
Corn; viz.				
Wheat	qrs. bush.	247,625 5	60,990 -	16,044
Barley	ditto	85,221 1	1,207 1	844
Oats	ditto	23,334 5	976 4	156
Rye	ditto	3,370 5	- 6	1
Pease	ditto	15,887 5	18,054 4	8,335
Beans	ditto	22,856 7	6,025 2	4,154
Maize or Indian Corn	ditto	7 2	7 2	5
Buck Wheat	ditto	33 4	1 4	—
Beer or Bigg	ditto	—	—	—
Wheatmeal or Flour	cwt. qrs. lb.	170,092 2 23	74,743 2 26	6,703
Barleymeal	ditto	—	—	—
Oatmeal	ditto	83 2 14	- 1 7	—
Ryemeal	ditto	—	—	—
Indian Meal	ditto	105 1 8	—	—
Dyes and Dyeing Stuffs; viz.				
Cochineal	lb.	358,861	178,176	4,342
Indigo	ditto	2,621,852	2,338,993	29,926
Lac Dye	ditto	326,894	436,897	1,170
Logwood	tons cwt. qrs. lb.	26,082 3 1 12	17,805 1 1 14	3,509
Madder	cwt. qrs. lb.	61,397 3 16	72,452 2 2	14,811
Madder Root	ditto	56,762 - 18	60,397 - 13	3,740
Shumac	ditto	138,844 1 26	148,182 3 12	4,919
Eggs	number	67,626,074	67,626,074	23,535
Flax and Tow or Codilla of Hemp and Flax	cwt. qrs. lb.	1,129,675 1 5	1,127,736 3	4,743

OF THE UNITED KINGDOM, IN THE YEAR 1834.

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AN ACCOUNT of the Imports of the principal Articles, &c.—continued.

ARTICLES.		IMPORTED.	HOME CONSUMPTION.	GROSS AMOUNT OF DUTY.
		Year ended 5th January	Year ended 5th January	Year ended 5th January
		1834.	1834.	1834.
Fruits; viz.				£.
Currants	ditto	141,540 3 1	140,466 1 25	311,373
Figs	ditto	15,416 3 14	16,539 3 6	17,797
Lemons	chests	352,528	319,843	
and }	number loose	16,818	13,818	69,707
Oranges }	at value	562 16 8	3,093 13 10	
Raisins	cwt. qrs. lb.	158,290 2 1	137,588 2 6	149,454
Gloves, Leather	pairs	1,440,013	1,414,780	25,755
Hemp, undressed	cwt. qrs. lb.	529,662 1 4	537,890 3 -	2,251
Hides, untanned	ditto	297,167 1 23	267,691 1 27	39,234
Mahogany	tons cwt. qrs. lb.	11,809 14 2 12	15,231 9 - 25	42,037
Melasses	cwt. qrs. lb.	717,066 2 4	643,903 1 10	290,057
Metals; viz.				
Copper Ore	ditto	113,642 - 7	16 3 13	10
Copper, unwrought	ditto	2,474 3 27	18 1 -	19
Iron, in Bars or unwrought	tons cwt. qrs. lb.	17,876 17 - -	15,550 15 - 9	23,408
Steel, unwrought	cwt. qrs. lb.	16,696 1 10	6 1 20	2
Lead, Pig	tons cwt. qrs. lb.	837 17 3 20	30 8 1 20	61
Spelter	cwt. qrs. lb.	65,104 1 8	25,067 - 17	4,573
Tin	ditto	35,121 3 9	8 1 16	21
Oil; viz.				
Train, Blubber, and Sperm	tuns & gallons	32,073 228	32,663 4	1,733
Palm	cwt. qrs. lb.	267,185 2 13	216,803 2 6	27,109
Cocoa Nut	ditto	8,598 2 7	9,175 3 7	1,146
Olive	gallons	1891,932	1,368,573	45,866
Opium	lb.	106,846	35,548	7,110
Quicksilver	ditto	1,597,866	260,471	1,084
Rice	cwt. qrs. lb.	218,867 1 20	123,894 - 22	9,924
Rice in the Husk	bushels	205,863	199,295	23,810
Saltpetre	cwt. qrs. lb.	160,461 3 27	162,120 2 18	4,058
Seeds; viz.				
Clover	ditto	53,263 1 20	54,941 3 17	54,957
Flax and Linseed	bushels	2,165,484	2,209,911	13,840
Rape	ditto	593,190	575,525	3,614
Silk; viz.				
Raw	lb.	2,784,227	3,834,244	15,988
Waste Knubs & Husks	ditto	652,369	655,965	293
Thrown of all sorts	ditto	229,363	268,244	43,401
Silk Manufactures of Europe; viz.				
Silk or Satin, plain	lb. oz.	49,653 3	41,143 7	22,663
figured or brocaded	ditto	19,739 12	17,546 9	13,216
Gauze, plain	ditto	1,141 1	1,133 8	1,010
striped, figured or brocaded	ditto	65,735 -	64,173 -	88,244
Crape, plain	ditto	6,027 6	5,686 5	4,550
figured	ditto	41 3	26 1	25
Velvet, plain	ditto	9,430 9	8,196 9	9,022
figured	ditto	3,095 13	2,867 15	3,941
Other sorts				27,521

AN ACCOUNT of the Imports of the principal Articles, &c.—*continued.*

ARTICLES.		IMPORTED.	HOME CONSUMPTION.	GROSS AMOUNT OF DUTY.
		Year ended 5th January	Year ended 5th January	Year ended 5th January
		1884.	1884	1884.
Silk Manufactures of India; <i>vis.</i>				£.
Bandannoes and other				18,361
Silk Handkerchiefs	pieces	295,162	114,622	3,813
Other sorts				
Skins; <i>vis.</i>				
Goat, undressed	number	355,368	360,931	2,801
Kid, undressed	ditto	177,303	180,659	29
Kid, dressed	ditto	636,922	636,370	3,202
Lamb, undressed	ditto	2,465,055	2,467,127	416
tanned, tawed, or dressed	ditto	20,840	21,030	111
Spices; <i>vis.</i>				
Cassia Lignea	lb.	1,297,658	79,139	1,782
Cinnamon	ditto	102,402	14,258	966
Cloves	ditto	265,414	65,221	6,395
Mace	ditto	20,390	15,022	2,625
Nutmegs	ditto	119,051	92,966	11,648
Pepper	ditto	8,726,816	2,230,358	111,535
Pimento	ditto	4,841,919	331,196	6,924
Spirits; <i>vis.</i>				
Rum	11000	5,145,219	3,491,806	1,571,058
Brandy	(including overproof)	2,619,961	1,356,620	1,526,327
Geneva		439,741	20,980	23,614
Sugar, unrefined; <i>vis.</i>				
Of British Possessions in America	cwt. qrs. lb.	3,648,026 2 -	3,469,642 - 8	4,167,268
Of Mauritius	ditto	529,256 - 22	507,767 2 27	609,352
Of East India, British Possessions	ditto	112,770 3 9	98,282 2 18	157,255
Ditto Foreign Possessions	ditto	96,678 1 11	9 3 21	32
Other sorts	ditto	346,018 - 8	60 1 -	191
TOTAL OF SUGAR	cwt. qrs. lb.	4,732,749 3 22	4 075,762 2 18	4,934,098
Tallow	ditto	1,117,519 - 3	1,094,795 2 9	172,485
Tar	lasts & bar.	10,153 1	10,170 6	7,664
Tea (a)				
Timber; <i>vis.</i>				
Battens and Batten ends	gt. hd. qrs. no.	10,583 - 11	12,453 2 12	117,106
Deals and Deal ends, from British America	ditto	30,036 2 7	30,977 2 12	39,208
Ditto from other parts	ditto	24,810 2 26	26,391 2 23	484,894
Staves	ditto	73,247 - 2	65,248 2 29	43,522
Timber, eight inches square, or upwards, from British America	loads & feet	416,806 13	422,315 45	204,061
Ditto from other parts	ditto	109,318 45	117,621 37	322,055

(a) See page 85.

OF THE UNITED KINGDOM, IN THE YEAR 1834.

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AN ACCOUNT of the Imports of the principal Articles, &c.—*continued.*

ARTICLES.		IMPORTED.	HOME CONSUMPTION.	GROSS AMOUNT OF DUTY.
		Year ended 5th January	Year ended 5th January	Year ended 5th January.
		1834.	1834.	1834.
Tobacco; viz.				£.
Unmanufactured	lb.	22,080,213	20 627 856	3,090,781
Manufactured, & Snuff	ditto	390,035	143,957	64,763
Turpentine, under 12s. cwt. value	cwt. qrs. lb.	323,131 1 12	324,300 3 18	70,821
Wine; viz.				
Cape	gallons	454,314	545,821	75,104
French	ditto	275,282	255,119	69,815
Other sorts	ditto	6,710,058	5,612,849	1,543,580
Received from excise, for additional duty on Wine, in Dealers' Stocks				4,500
TOTAL OF WINE	gallons	7,439,654	6,413,789	1,692 999
Wool, Cotton; viz.				
Of British Possessions in America	lb.	1,698,404	1,685,983	256
Of British Possessions in the East Indies	ditto	32,823,434	28,355,823	4,227
From the United States of America	ditto	237,486,160	235,656,064	419,874
From Brazil	ditto	28,736,886	27,504,587	44 650
From Egypt	ditto	567,490	703 549	1,123
Otherwise imported	ditto	2,413,885	2 170,634	3,630
TOTAL OF COTTON WOOL	lb.	303,726,199	296,076,640	473,760
Wool, Sheep and Lambs	ditto	38,475,247	39,618,503	138,280
Other Articles				664,092
			TOTAL . £.	18,193,032

It is proper to observe, that the foregoing Statement is founded upon current Returns transmitted monthly to the Inspector General of Imports and Exports, from the different Ports of the United Kingdom.

Such Returns are necessarily framed to exhibit the Gross Quantities of Articles entered for Consumption, and the Gross Amount of Duty received thereon, without reference to deductions for Over-entries or for Drawback on Re-exportation. Hence this Statement will be found not to agree in all points with the Annual Collections of Tables extracted from the Custom House Records after their final adjustment, when alone the *Net* Consumption of the Articles, and the *Net* Amount of Revenue they have yielded, can be made to appear.

EXPORTS OF BRITISH PRODUCE AND MANUFACTURES FROM THE UNITED KINGDOM.

AN ACCOUNT of the EXPORTS of the principal Articles of British and Irish Produce and Manufactures, in the Year ended 5th January, 1834.

ARTICLES.	DECLARED VALUE of the EXPORTATIONS in the Year ended 5th Jan.
	1834.
	£
Coals and Culm	229,924
Cotton Manufactures	14,909,462
Yarn	4,750,210
Earthenware	487,515
Glass	451,388
Hardwares and Cutlery	1,408,458
Linen Manufactures	2,199,441
Metals; viz. Iron and Steel	1,425,723
Copper and Brass	851,383
Lead	119,617
Tin in Bars, &c.	86,698
Tin Plates	267,430
Salt	184,470
Silk Manufactures	740,294
Sugar refined	563,092
Wool, Sheeps or Lambs	334,678
Woollen Manufactures	6,511,780
Total	£ 35,521,558

PRODUCE OF CUSTOMS DUTIES IN THE UNITED KINGDOM.

AN ACCOUNT of the Gross and Net Produce of the Duties of Customs, in the Year ended 5th January, 1834.

	Year ended 5th Jan.
	1834.
	£
Gross Receipt of Duties Inwards	18,193,032
Duties Outwards	136,290
Total Gross Receipt of Customs Duties £	18,329,322
Payments out of Gross Receipt for Drawbacks and Bounties on British Refined Sugar	504,797
Drawbacks and Bounties on other Articles	186,805
Allowances on Quantities over-entered, Damages, &c.	59,716
Total Payments out of Gross Receipt £	751,318
Net Receipt of Customs Duties	£ 17,578,004

VESSELS ENTERED INWARDS AND CLEARED OUTWARDS IN THE PORTS OF THE UNITED KINGDOM.

AN ACCOUNT of the Number and Tonnage of Vessels, distinguishing the Countries to which they belonged, which entered Inwards and cleared Outwards, in the Year ended 5th January, 1834; stated exclusively of Vessels in Ballast, and of those employed in the Coasting Trade, or the Trade between *Great Britain and Ireland*.

COUNTRIES To which the Vessels belonged.	ENTERED INWARDS.	
	Year ended 5th January	
	1834.	
	Ships.	Tonnage.
United Kingdom and its dependencies	10,990	1,999,930
Russia	138	40,459
Sweden	122	15,075
Norway	747	116,297
Denmark	567	46,400
Prussia	536	111,842
Other German States	481	40,507
Holland	176	16,328
Belgium	219	20,381
France	928	41,031
Spain	56	5,813
Portugal	38	4,216
Italian States	29	5,674
Other European States	—	—
United States of America	451	184,562
Other States in America, Africa or Asia	2	326
Total	15,480	2,640,841

COUNTRIES To which the Vessels belonged.	CLEARED OUTWARDS.	
	Year ended 5th January	
	1834.	
	Ships.	Tonnage.
United Kingdom and its Dependencies	9,544	1,643,894
Russia	58	17,207
Sweden	77	9,232
Norway	146	16,973
Denmark	531	49,148
Prussia	335	69,403
Other German States	555	54,745
Holland	342	39,736
Belgium	324	38,186
France	507	28,104
Spain	50	5,591
Portugal	22	2,238
Italian States	17	3,546
Other European States	2	382
United States of America	467	187,927
Other States in America, Africa or Asia	5	1,195
Total	12,982	2,167,797

VESSELS EMPLOYED IN THE COASTING TRADE OF THE UNITED KINGDOM.

AN ACCOUNT of the Number and Tonnage of Vessels which entered Inwards and cleared Outwards, with Cargoes, at the several Ports of the United Kingdom, during the Year ended the 5th January, 1834; distinguishing the Vessels employed in the intercourse between *Great Britain* and *Ireland* from other Coasters.

COASTING TRADE.	ENTERED INWARDS.	
	Year ended 5th January	
	1834.	
	Ships.	Tonnage.
Employed in the intercourse between Great Britain and Ireland	9,476	1,041,882
Other Coasting Vessels	109,623	8,611,255
Total . . .	119,099	9,653,137
COASTING TRADE.	CLEARED OUTWARDS.	
	Year ended 5th January.	
	1834.	
	Ships.	Tonnage.
Employed in the intercourse between Great Britain and Ireland	14,225	1,378,938
Other Coasting Vessels	116,481	8,923,562
Total . . .	130,706	10,302,500

Board of Trade, 4th February, 1834.

G. R. PORTER.

AN ACCOUNT of the NUMBER and TONNAGE of SHIPS built at each of the principal Ports of the North of *England*, in each Year from 1820 to 1832, inclusive.

YEARS.	HULL.		SCARBOROUGH.		WHITBY.	
	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.
1820	36	3,936	10	1,704	7	1,206
1821	27	2,562	6	982	12	2,386
1822	25	2,238	5	665	12	2,644
1823	36	4,682	4	979	13	2,437
1824	36	3,835	9	1,535	14	3,206
1825	43	5,906	10	2,316	15	2,856
1826	49	5,934	5	1,077	18	3,790
1827	61	4,853	4	665	15	2,798
1828	43	4,631	5	1,379	13	2,827
1829	19	1,876	3	488	12	2,718
1830	22	2,532	3	234	11	2,972
1831	25	2,493	4	594	7	1,462
1832	35	2,401	1	224	5	1,315

YEARS.	SUNDERLAND.		NEWCASTLE.		WHITEHAVEN.	
	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.
1820	60	7,560	17	1,953	14	2,749
1821	48	6,464	19	2,641	12	2,142
1822	39	6,571	30	4,599	17	2,502
1823	55	11,278	23	3,292	12	1,805
1824	70	15,184	33	6,142	20	2,979
1825	98	20,818	57	12,390	19	3,502
1826	84	16,055	46	6,892	21	3,148
1827	81	13,597	37	5,374	27	3,581
1828	71	13,743	41	6,000	26	4,429
1829	78	15,096	50	8,287	17	2,151
1830	74	15,132	31	5,530	22	3,294
1831	104	20,954	53	8,762	17	2,204
1832	109	24,519	51	9,012	15	2,552

YEARS.	LIVERPOOL.		STOCKTON.		YARMOUTH.		GOOLE.	
	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.
1820	18	4,329	7	623	33	2,517	—	—
1821	14	2,583	7	567	20	1,712	—	—
1822	25	3,588	2	332	17	1,678	—	—
1823	21	3,986	3	548	29	2,928	—	—
1824	38	6,449	7	1,486	34	4,666	—	—
1825	31	5,552	5	464	48	5,062	—	—
1826	33	5,999	14	1,847	39	4,638	—	—
1827	13	2,797	9	1,089	39	4,557	—	—
1828	17	2,935	5	320	33	3,457	17	1,208
1829	18	4,479	3	554	29	2,384	19	1,302
1830	21	3,346	4	459	25	3,824	9	569
1831	27	3,727	5	578	21	2,832	14	964
1832	23	4,553	3	618	23	2,739	24	1,767

AN ACCOUNT of the NUMBER and TONNAGE of SHIPS belonging to each of the Principal Ports of the North of *England*, in each Year from 1820 to 1832, both inclusive.

YEARS.	HULL.		SCARBOROUGH.		WHITBY.	
	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.
1820	799	86,410	169	24,870	267	44,551
1821	791	82,829	174	25,663	265	43,123
1822	783	79,406	171	25,590	263	43,313
1823	715	76,328	170	25,909	254	41,147
1824	709	74,493	176	27,534	250	49,298
1825	609	70,117	165	26,256	248	39,572
1826	536	71,366	172	27,849	269	43,948
1827	576	73,504	173	28,322	280	46,086
1828	578	71,885	169	27,693	276	44,539
1829	579	72,248	169	28,070	258	41,576
1830	562	70,627	168	27,712	257	41,382
1831	560	71,004	167	27,779	258	41,194
1832	557	68,892	168	27,734	258	41,347

YEARS.	SUNDERLAND.		NEWCASTLE.		WHITEHAVEN.	
	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.
1820	561	82,584	828	181,266	526	74,661
1821	555	81,664	822	178,047	496	71,887
1822	544	79,579	815	175,061	460	66,296
1823	544	81,524	838	178,943	446	64,668
1824	569	87,743	848	181,895	458	66,527
1825	584	94,472	902	193,137	475	66,788
1826	605	100,943	928	193,239	505	71,614
1827	606	102,456	928	194,712	503	73,227
1828	603	103,392	958	197,796	494	73,061
1829	624	107,628	987	202,379	496	72,967
1830	651	113,206	982	203,246	480	70,350
1831	696	120,711	1,048	215,784	481	70,093
1832	727	129,082	1,077	220,784	475	69,013

YEARS.	LIVERPOOL.		STOCKTON.		YARMOUTH.		GOOLE.	
	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.	Ships.	Tons.
1820	1,113	173,782	60	6,444	590	43,496	—	—
1821	1,105	170,397	66	6,880	603	44,789	—	—
1822	1,113	169,643	57	5,731	567	42,004	—	—
1823	1,143	174,209	54	5,290	550	40,646	—	—
1824	1,189	183,642	57	5,049	549	40,074	—	—
1825	* 735	137,166	59	5,701	554	40,114	—	—
1826	732	141,098	58	5,584	547	40,406	—	—
1827	749	149,070	66	6,435	563	42,931	—	—
1828	793	158,447	73	6,520	578	43,791	20	1,484
1829	805	161,780	74	7,296	585	44,134	50	3,625
1830	822	164,697	70	6,896	580	44,015	74	5,494
1831	898	159,136	79	7,754	577	43,967	93	6,702
1832	853	166,028	85	8,998	576	43,509	119	8,545

* The new Registry Act, 4 Geo. 4, c. 41, now 3 & 4 W. 4, c. 55, obliged the owners of all vessels to register them anew, agreeably with the 33rd section of that Act. Previous to that time all ships that had been admitted to registration were presumed to exist, until evidence to the contrary was produced; and for this reason, the earlier returns were always somewhat in excess.

Note.—Goole was not established as a port until 1828. Ships built at or belonging to North and South Shields register at Newcastle, and ships built at and belonging to Seaham are registered at Stockton.

Custom House, London, 17th August, 1833.

John Covey, Register General of Shipping.

COINS.

TABLES of Coins from Crabbe's Technological Dictionary.

		Sterl. Value.		
<i>Foreign Gold Coins.</i>		£	s.	d.
Carl d'or	Brunswick	0	16	0
Carlino	Sardinia	1	19	0
Carolín	Bavaria	1	0	0
Christian d'or	Denmark	0	17	0
Copang, New	Japan	9	4	0
Coronulla, or Golden Dollar	Spain	1	5	0
Crusade, New, of 480 Rees	Portugal	0	2	6
Dobra of 24,000 Rees	Portugal	6	16	0
Doppia, or Pistole	Rome	0	14	6
Doubloon, or quadruple Pistole	Spain	3	9	0
Ducat	Holland	0	9	6
Imperial of 1801	Russia	1	13	0
Joanese	Portugal	1	17	0
Louis d'or	France	0	19	0
Maximilian d'or	Bavaria	0	15	0
Milree	Portugal	0	3	6
Mohur, or Gold Rupee of Shah Allum	India	1	15	0
Mohur, or Gold Sicca	India	1	13	6
Moidore	Portugal	1	7	0
Pagoda	India	0	7	6
Pistole	Spain	0	16	0
	Switzerland	0	18	6
Ruble	Russia	0	3	6
Rupee	India	1	10	0
Ruspono	Tuscany	1	8	6
Ruyder	Holland	1	4	0
Sequin, or Zecchino	{ Turkey } { Venice, &c. }	0	9	6
Scudo d'or, or Gold Crown	Venice	5	14	0
<i>Foreign Silver Coins.</i>				
10 Batzen Piece	Bavaria	0	1	0
5 Copeck Piece	Russia	0	0	2
Copfstuck, or 20 Crutzer Piece	Austria	0	0	8
New Crusade	Portugal	0	2	4
Crone, or old 4 Mark Piece	Denmark	0	2	9
Daalder, or Piece of 30 Stivers	Holland	0	2	6
Dollar (a).				
Drittel, or Piece of 8 good Groschen	Prussia	0	1	0
Ducat	{ Naples } { Parma }	0	4	0
Ducatoon	Holland	0	5	6
Ecu, or Crown of Six Livres	France	0	4	9
Florin, or Gilder	Holland	0	1	9
Francisconi, or Crown of Ferdinand III.	Tuscany	0	4	6
Franc (b)	France	0	0	10
8 Groschen Piece	Saxony	0	1	0
Gulden, or 24 Marien Gross Piece	Prussia	0	1	0
Lira	Venice	0	0	2½

Silver Coins.	Countries.	Sterl. Value.
Mark	{ Hamburg . . . }	0 1 3
Paolo	{ Lubeck, &c. . . }	0 0 6
Papetto	Rome	0 0 2½
Patacão, or Sello	Brazil	0 2 9½
Pataca	Brazil	0 1 0
Patagon	Geneva	0 4 0
Peso duro, or Hard Dollar, or Dollar } Piece of 20 Rials Vellon }	Spain	0 4 6
Piastre	Turkey	0 1 1
Plott	Sweden	0 3 0
Poltin Half Ruble, or 50 Copeck Piece	Russia	0 1 9
Real, or Rial	Spain	0 0 6
Rix Dollar (<i>a b</i>)	Germany	0 4 0
Ruble	Russia	0 3 3
Rupee of Mahommed Shah (<i>b</i>)	India	0 1 11½
Rupee Sicca	East India Company	0 2 0½
Scudo della Croce	Genoa	0 6 6
Scudo	Rome	0 4 4
Scudo, Mezzo	Rome	0 2 2
8 Stiver Piece	Holland	0 0 8
Testoon	Portugal	0 0 6
Doze Vintems, or Piece of 240 Rees	Portugal	0 1 3

(a) By order in council, dated 23d March, 1825, in all those colonies where the Spanish dollar is now either by law, fact, or practice, considered as a legal tender for the discharge of debts, or where the duties to the Government are rated or collected, or the individuals have a right to pay in that description of coin, a tender and payment of British silver money to the amount of 4s. 4d. shall be considered as equivalent to the tender or payment of one Spanish dollar. With respect to the Cape of Good Hope, where there are not any Spanish dollars in circulation, but where the circulation consists entirely of paper rix-dollars and its proportions; and with respect to Ceylon, where the circulation consists of silver and paper rix dollars as well as of a variety of other coins, which are generally received and paid with relation to their value as compared with rix-dollars, a tender and payment of 1s. 6d. in British silver money shall be considered as equivalent to one such rix-dollar so current at the Cape of Good Hope and Ceylon respectively; and also British copper money shall be a legal tender in all the British colonies for its due and proper proportions of British silver money as by law established in Great Britain, but no person shall be compelled to take more than 12d. in copper money at any one payment.

(b) TABLE of the gross weight, of the contents in pure silver, and of the value, computed at the rate of 5s. 2d. per ounce troy, British standard fineness, of the undermentioned silver coins taken from assays made at the mints at Paris and London, together with the rate at which those coins are to be issued (when British coin is not in the military chest) for the pay of the British troops in the colonies.

	Gross weight of the coins.	Contents in pure silver.	Value at 5s. 2d. per Oz. stand.	To be issued to the troops at
	Grains.	Grains.	s. d. dec.	s. d.
French	Piece of 5 Francs	385	4 0 16	4 0
	2 ditto	155	1 7 38	1 8
	Franc	77	0 9 69	0 10
Sicilian	Dollar or scudo	423	4 0 62	4 1
	Piece of 40 grains	141	1 4 40	1 5
	20 ditto	72	0 8 25	0 9
Spanish	Dollar	416	4 8 79	4 4
United States of America }	Dollar	416	4 3 68	4 4
East Indies	Calcutta Rupee	192	2 0 56	2 1
	Bombay or Surat, ditto	179	1 11 01	1 11

STATIONS

FOR

VESSELS BRINGING-TO.

Custom-House, London, 31st Dec. 1833.

NOTICE IS HEREBY GIVEN, That the Commissioners of His Majesty's Customs, in pursuance of the Powers vested in them by the Act 3rd and 4th William IV., c. 52, sec. 135, have appointed the undermentioned Places to be the proper Stations within the several Ports of the United Kingdom, for all Vessels coming up or departing out of such Ports, to Bring-to, for the Boarding or Landing of Officers of the Customs; and that the Master of every Vessel failing to comply with the provisions of the said Act, will render himself liable to a Penalty of £100. (a)

By Order of the Commissioners,

C. A. SCOVELL,

SECRETARY.

ENGLAND.

PORT.	STATION.
LONDON	Gravesend Reach, below the Custom House.
ABERYSTWITH	On the bar, or a little above the junction of the Rivers Rhydol and Ystwith.
Aberdovey	A little to the westward of the town, in the River Dovey.
ALDBOROUGH	Orford Haven, the entrance of the Rivers Ore and Alde.
ARUNDEL	The piles on the eastern side of the River, between the Revenue Watch-House and the Duke of Norfolk's Quay, in the Harbour of Little Hampton.
BARNSTAPLE	Skern and Watch-House, Appledore.
BEAUMARIS	Opposite the Town, at Fryars Roads.
Almwich	Within the Harbour.
Conway	In the Roadstead opposite the Town.
Carnarvon	In the Bay off the Town, opposite the Bell Tower, and at Abermenoi.
Pwllhely	At the entrance of the Harbour, by the Gimblet Rock.
Barmouth	In the Harbour.
Holyhead	In the Harbour.
BERWICK	At the entrance of the Harbour, near the Pier Head.
BIDEFORD	Skern and Watch-House, Appledore.
BOSTON	Hob Hole.
BRIDGEWATER	Between Botestall Point, on the Coast of the Bristol Channel and Black Rock, about a mile within the mouth of the River Parrott.
BRIDLINGTON	The Bay or Harbour.
BRIDPORT	The outer Buoy, distant about 300 yards, and abreast of the Harbour.
BRISTOL	Pill and Kingsroad.
CARDIFF	Penarth Roads, a little to the eastward of the mouth of the River Taff.
CARDIGAN	At Pwllcam, a little inside the Bar or Harbour's mouth.
CARLISLE	Fisher's Cross.
CHEPSTOW	At the entrance of the River Wye.
CHESTER	Dawpool, six miles from Hoylake.

(a) By 3 & 4 W. 4, c. 52, § 135, if any ship coming up or departing out of any port in the United Kingdom, or in the Isle of Man, shall not bring-to at the proper stations in such port, appointed by the commissioners of customs for the boarding or landing of officers of customs, the master of such ship shall for every such offence forfeit 100*l*.

PORT.	STATION.
CHICHESTER . . .	Cockbush Harbour.
CLAY . . .	Blackney and Clay Harbour.
COLCHESTER . . .	Coln River, off Mersea Stone, Mersea Island.
COWES (EAST) . . .	Roadstead of Cowes, extending from east to west about $2\frac{1}{2}$ miles.
DARTMOUTH . . .	Between the mouth of the Harbour and Sandquay Point.
Salcombe . . .	At the mouth of the Harbour and Snaps Point.
DEAL . . .	In the Downs, in open Roadstead.
DOVER . . .	The outer Harbour.
Folkstone . . .	In the Harbour.
EXETER . . .	At the Passage Way, Exmouth.
Teignmouth . . .	At the Point.
FALMOUTH . . .	In the Harbour, off Kiln Quay and Watch-House.
FAVERSHAM . . .	Between the mouth of Faversham Creek and the Horse Sand in the East Swale.
Milton . . .	At the mouth of Milton Creek, in the Swale.
FOWEY . . .	Near the Custom-House, not far from the entrance of the Harbour.
GLOUCESTER . . .	
GRIMSBY . . .	At the Outfall, near the entrance of the Harbour.
GOOLE . . .	Hull Roads.
GWEEK . . .	Durgan Roads, just at the entry of the River Hel.
HARWICH . . .	In the Harbour, between the Guard and Walton Ferry.
HULL . . .	Hull Roads, between the east end of the Citadel and the entrance to the Humber Dock to the Westward.
ILFRACOMBE . . .	In the Harbour.
IPSWICH . . .	In the Harbour, between the Guard and Walton Ferry.
ISLE OF MAN.	
Douglas . . .	} In their respective Bays.
Darby Haven . . .	
Peel . . .	
Ramsey . . .	
LANCASTER . . .	Glasson Dock, on the River Lune.
Poulton . . .	Sea Dyke, entrance of the River Wyre.
Ulverston . . .	Pile Fowdry, near the Isle of Walney.
LEIGH . . .	Leigh Slade, or Leigh Swatch, which channel is formed by the Spit of a Sand called Marsh End, leading from the east end of Canvy Island, and nearly opposite to a Windmill, called the Hamlet Mill, situate upon the Cliff, about half a mile to the westward of Southend, and about two miles from Leigh.
LIVERPOOL . . .	At the entrance of the respective Docks.
LLANELLY . . .	
LYME . . .	The Basin within the Pier or Cobb of Lyme Regis.
LYNN . . .	Nottingham Point, intermediate space between Common Starth Quay, where the Estuary narrows into a River, about three miles below the Town, or near as circumstances permit within the Point.
MALDON . . .	Barrow Hills, opposite Blackwater River, Maldon.
MILFORD . . .	In the Haven, opposite the Town of Milford.
MINEHEAD . . .	The entrance of the Harbour.
NEWCASTLE . . .	Opposite the Watch House, at the entrance of the River Tyne.
Shields . . .	Low Lights, North Shields.
Blythnook . . .	At the entrance of the Harbour.
NEWHAVEN . . .	In the Stream between the Piers, and the Tide Surveyor's Watch-House.
NEWPORT (WALES) . . .	At the Watch-House, one mile from the Custom-House.
PADSTOW . . .	Hawker's Cove, within the Harbour.
PENZANCE . . .	Gwavas Lake.
St. Michael's . . .	St. Michael's Mount Roads.
PLYMOUTH . . .	Within the line of the Breakwater, viz. the Sound, Catwater, and Hamoaze.

PORT.	STATION.
POOLE . . .	At the entrance of the Harbour, between South Deep, opposite Brownsea Castle, and the Essex Buoy, opposite the Castle Stables.
PORTSMOUTH . . .	Between Blockhouse Point and the north end of His Majesty's Dock-yard.
Langstone . . .	In the Roadstead, within one mile of the Spil Buoy.
RAMSGATE . . .	In the Harbour.
Margate . . .	In the Harbour.
Sandwich . . .	At the entrance of the Harbour.
ROCHESTER . . .	Sheerness.
RYE . . .	The outer Channel, and in Stag's Hole in the inner Channel.
Hastings . . .	In the open Roadstead.
Eastbourne . . .	In the open Roadstead.
SCARBOROUGH . . .	Entrance of the Harbour, opposite the Light House, at the end of Vincent's Pier.
SCILLY . . .	
SHOREHAM . . .	Near the entrance of the Harbour, in the Western Branch, opposite the Customs Watch-House and Kingston Wharf.
SOUTHAMPTON . . .	Itchen Buoy, or Bursledon Buoy.
SOUTHWOLD . . .	Opposite the Jetty, near the entrance of the Harbour.
STOCKTON . . .	9th Buoy, or opposite Cleveland Port.
ST. IVES . . .	In the Bay, within half a mile of St. Ives Pier.
Hayle . . .	The same.
SUNDERLAND . . .	At the entrance of the Harbour, near the Watch-House on the South Pier.
SWANSEA . . .	In the Harbour.
Neath . . .	Briton Ferry, near the entrance of Neath River.
TRURO . . .	Falmouth Harbour.
WELLS . . .	Between the entrance of the Harbour and Wells Quay.
WEYMOUTH . . .	Weymouth Roads.
WHITBY . . .	The Harbour.
WHITEHAVEN . . .	In the Harbour, between the Tongue and Bulwark.
Harrington . . .	} In their respective Harbours.
Workington . . .	
Maryport . . .	}
WISBEACH . . .	
	At the Light Houses, about three miles below the Station at Sutton Wash.
WOODBIDGE . . .	Bawdsey Ferry, the entrance of the River Deben.
YARMOUTH . . .	Yarmouth Roads, between Nelson's Monument and the Haven's Mouth—on the Brush, a short distance within the Haven's Mouth, at the South East Angle of the River.

SCOTLAND.

PORT.	STATION.
ABERDEEN . . .	That part of Aberdeen Bay which falls within a line beginning the easternmost point of the Girdle Ness, and running north one mile and a half to a point due east of the centre of the Broad Hill.
Peterhead . . .	The Bay.
Newburgh . . .	Within the River Ythan, opposite to the Village Newburgh.
Stonehaven . . .	Stonehaven Bay, within 800 yards of the entrance of the Harbour.
AYR . . .	South Quay at Ayr.
BANFF . . .	The Legal Quays.
BORROWSTONESS . . .	The Harbour.
Inverkeithing . . .	The Harbour.
CAMPBELTOWN . . .	The Harbour.
DUMFRIES . . .	The Harbour.

PORT.	STATION.
DUNDEE . . .	The Harbour.
Newburgh and Perth . . .	} Caroline Roads, one mile and a half to the eastward of the Harbour of Dundee.
GLASGOW . . .	Entrance of the Harbour.
GRANGEMOUTH . . .	Entrance of the Harbour.
Alloa . . .	Alloa Roadstead.
Kincardine . . .	Kincardine Roadstead.
GREENOCK . . .	From Gravel Point to the eastward of the Town of Greenock, in the County of Renfrew, to Kemnock Point, being the western point of Gourrock Bay, including therein Cartdyke Bay, Greenock Roads, the anchorage at the Tail of the Bank, and Gourrock Bay.
Rothsay . . .	Rothsay Bay, lying and being within Boyany Point, on the east of the Town of Rothsay, in the Isle of Bute, County of Bute, and Ardmalish Point on the west of the said Town.
Oban . . .	Oban Bay in the County of Argyle, as lies within Fishinghouse Point on the eastern side, and Currick Point on the western side of the said Bay.
Tobermory . . .	The Bay of Tobermory, lying and being within Leidag Point to the south-east, Portmore Point to the north-west, and the Isle of Calve on the east of Tobermory, Isle of Mull, County of Argyle.
Inverary . . .	The Roadstead of Inverary, lying and being off the Town of Inverary, in the County of Argyle, and extending half a mile south-west of the Quay and half a mile north-east of the Quay of the said Town.
Lochgilphead . . .	Lochgilphead Roads, at the east end of the Crinan Canal, lying and being within Ardishaig Point, on the western side of Lochgilphead and Kilmory Point, on the eastern side of the said Loch.
INVERNESS . . .	The Harbour.
IRVINE . . .	The Harbour.
KIRKALDY . . .	Entrance of the Harbour.
Aberdour and Burnt Island . . .	} Burnt Island Roads.
Pittenweem . . .	} .
Dysart . . .	} Kirkaldy Bay.
Wemyss . . .	} .
Methil . . .	} .
Leven . . .	} Largo Bay.
Largo . . .	} .
Elie . . .	} .
Anstruther . . .	} Entrance to their respective Harbours.
St. Andrew's . . .	St. Andrew's Bay.
KIRKWALL . . .	The Bay, or Kirkwall Roads, extending along the Beach, in a north-east direction, to the Thief's Holm, and in a westerly direction to Quanterness Skerry, thence in a southerly direction to the Legal Quays.
Stromness . . .	The Bay called Cairston Roads.
LEITH . . .	Between the Martello Tower and Chain Pier at Newhaven.
Dunbar . . .	In the Harbour.
Fisharrow . . .	In the Harbour.
LERWICK . . .	In the Bay, opposite the Custom-House.
MONTROSE . . .	Within the Bar, at the entrance of the River South Esk, which is called the Still.
Arbroath . . .	The Harbour.
PORT GLASGOW . . .	Port Glasgow Roads, or Roadstead, commencing at the Black and White Chequered Buoy on the east point of the Bank called the Perch, distant from the Harbour about 200 yards, and extending in a south-easterly direction by the course of the River Clyde to the Old Ruins, called Newark Castle.

PORT.	STATION.
STORNOWAY . . .	The Harbour.
STRANRAER . . .	The Harbour of Stranraer.
Port Patrick . . .	The Harbour.
THURSO . . .	Thurso Bay, within Holburn Head to the anchorage Ground at Scrabster Roads.
Wick . . .	Wick Bay, when abreast or within the Head Land, called the Old Man of Wick.

IRELAND.

BALTIMORE . . .	} At the entrances of the Harbours of Castle Townsend, Baltimore, Crook Haven, and Bere Haven.
Castle Townsend . . .	
Crook Haven . . .	
Bere Haven . . .	} Garmoyle Road, in Belfast Lough.
BELFAST . . .	
(Floating Station.) . . .	
COLERAINE . . .	Port Rush Bay, outside the Harbour.
CORK (COVE) . . .	Between the Spit Buoy and the Town of Cove.
West Passage . . .	Between Ferry Point to the southward and Horse Head to the north-west.
Kinsale . . .	Upper Cove, on the eastern side of the Harbour.
Youghall . . .	Within the entrance of the Harbour, between Blackball Head, to the eastward, and Ferry Point.
DROGHEDA . . .	North Crook, at the entrance of the Boyne.
Queenborough . . .	In the River Boyne, opposite Queenborough.
DUBLIN . . .	Pigeon-House, between the Harbour Light-House and the end of the North-Wall.
DUNDALK . . .	Soldiers' Point.
GALWAY . . .	To the eastward, or under the shelter of Mutton Island.
LIMERICK . . .	Tarbert Roads, to the southward of Tarbert Island, in the County of Kerry.
LONDONDERRY . . .	Greencastle, situate on the north side of Lough Foyle.
NEWRY . . .	Warren Point Roads.
Sourford . . .	Ballyheury Bay, or Audley's Town Bay.
SLIGO . . .	Oyster Island.
Killibegs . . .	Anchorage of Killibegs.
Ballyshannon . . .	In the River, abreast of Ward Town-House.
Ballina . . .	Moynes Pool.
Killala . . .	Killala Pool.
WATERFORD . . .	} Passage.
New Ross . . .	
Dungarvan . . .	The Harbour.
WESTPORT . . .	The Anchorage Ground at Annagh Head, in Clew Bay.
WEXFORD . . .	South Bay, about 10 miles from Wexford.

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THE
MERCHANT, SHIP-OWNER,
AND
SHIP-MASTER'S
IMPORT AND EXPORT GUIDE.

PART I.

GENERAL REGULATIONS

AS TO

NAVIGATION AND COMMERCE.

Whosoever commands the Sea, commands the Trade; whosoever commands the Trade of the World, commands the Riches of the World, and consequently the World itself.—

Sir Walter Raleigh.

O! fortunatæ mercatores.—*Hor.*

IN navigation, considered as part of the skill of a merchant, according to Dr. Johnson, "is included not so much the art of steering a ship, as the knowledge of the sea coast, and of the different parts to which his cargoes are sent, the customs to be paid, the passages, permissions or certificates to be procured, the hazards of every voyage, and the true rates of insurances. To this must be added, an acquaintance with the policies and arts of other nations, as well those to whom commodities are sold, as of those who carry goods of the same kind to the same market: and who are therefore to be watched as rivals endeavouring to take advantage of every error, miscarriage, or debate."

Commerce embraces the whole subject of the traffic and intercourse of nations, and shows how mutual wants, occasioning the exchange of natural riches for the creations of art, unite savage nations with civilised, and spreads moral and social cultivation over the earth. In former times, commerce subdued the *steppes* of Scythia and the deserts of Libya, and it is now clearing away the primitive forests of America, and draining the waters of Australia. For thousands of years it has pervaded the interior of the ancient world; for centuries it has had its path on the mighty ocean; and of late it has studied how to cut through the Isthmus of Darien, to break through the ice of the poles, and by steam to circumnavigate the globe.

The regulations of the most general nature only are introduced under this Title. Under subsequent Titles in Parts I., II., III., the Duties, Drawbacks, and Bounties on every species of goods, Imported, Exported, or Carried Coastwise, together with all regulations appertaining to each article, will be given in alphabetical order.—*Ed.*

NAVIGATION ACT.

3 & 4 W. 4.
c. 54.
Goods of
Europe, § 2.

THE several sorts of goods herein-after enumerated, being the produce of Europe; (that is to say,) masts, timber, boards, tar, tallow, hemp, flax, currants, raisins, figs, prunes, olive oil, corn or grain, wine, brandy, tobacco, wool, shumac, madders, madder roots, barilla, brimstone, bark of oak, cork, oranges, lemons, linseed, rape seed, and clover seed, shall not be imported into the United Kingdom *to be used therein*, except in British ships, or in ships of the country of which the goods are the produce, or in ships of the country from which the goods are imported. (a)

Goods of
Asia, Africa,
or America,
from Europe,
§ 3.

Goods, the produce of Asia, Africa, or America, shall not be imported from Europe into the United Kingdom, *to be used therein*, except the goods herein-after mentioned; *viz.*

Goods, the produce of the dominions of the Emperor of Morocco, which may be imported from places in Europe within the Straits of Gibraltar:

Goods, the produce of Asia or Africa, which (having been brought into places in Europe within the Straits of Gibraltar, from or through places in Asia or Africa within those Straits, and not by way of the Atlantic Ocean) may be imported from places in Europe within the Straits of Gibraltar:

Goods, the produce of places within the limits of the East India Company's Charter, which (having been imported from those places into Gibraltar or Malta in British ships) may be imported from Gibraltar or Malta:

Goods taken by way of reprisal by British ships:

Bullion, diamonds, pearls, rubies, emeralds, and other jewels or precious stones.

Goods of
Asia, Africa,
or America,
in foreign
ships, § 4.

Goods, the produce of Asia, Africa, or America, shall not be imported into the United Kingdom, *to be used therein*, in foreign ships, unless they be ships of the country in Asia, Africa, or America, of which the goods are the produce, and from which they are imported, except the goods herein-after mentioned; *viz.*

Goods, the produce of the dominions of the Grand Signior, in Asia or Africa, which may be imported from his dominions in Europe, in ships of his dominions:

Raw silk and mohair yarn, the produce of Asia, which may be imported from the dominions of the Grand Signior in the Levant Seas, in ships of his dominions:

Bullion.

Manufactured
goods, § 5.
Imports from
Guernsey,
&c.

All manufactured goods shall be deemed to be the produce of the country of which they are the manufacture.

No goods shall be imported into the United Kingdom from the Islands of Guernsey, Jersey, Alderney, Sark, or Man, except in British ships.

(a) For the sake of perspicuity this regulation is digested under the names of the several articles in IMPORTS.—*Ed.*

No goods shall be exported from the United Kingdom to any British possession in Asia, Africa, or America, nor to the Islands of Guernsey, Jersey, Alderney, Sark, or Man, except in British ships.

3 & 4 W. 4. c. 54. Exports to British possessions, § 7. Coastwise, § 8.

No goods shall be carried coastwise from one part of the United Kingdom to another, except in British ships.

No goods shall be carried from any of the Islands of Guernsey, Jersey, Alderney, Sark, or Man, to any other of such Islands, nor from one part of any such Islands to another part of the same Island, except in British ships.

Trade between Guernsey, Jersey, &c. § 9.

No goods shall be carried from any British possession in Asia, Africa, or America, to any other of such possessions, nor from one part of any such possessions to another part of the same, except in British Ships.

Trade between British possessions in Asia, &c. § 10.

No goods shall be imported into any British possession in Asia, Africa, or America, in any foreign ships, unless they be ships of the country of which the goods are the produce, and from which the goods are imported.

In what vessel, imports into British possessions, § 11.

No ship shall be admitted to be a British ship unless duly registered and navigated as such ; and every British registered ship (so long as the registry of such ship shall be in force, or the certificate of such registry retained for the use of such ship) shall be navigated during the whole of every voyage (whether with a cargo or in ballast), in every part of the world by a master who is a British subject, and by a crew, whereof three fourths at least are British seamen ; and if such ship be employed in a coasting voyage from one part of the United Kingdom to another, or in a voyage between the United Kingdom and the Islands of Guernsey, Jersey, Alderney, Sark, or Man, or from one of the said Islands to another of them, or from one part of either of them to another of the same, or be employed in fishing on the coasts of the United Kingdom or of any of the said Islands, then the whole of the crew shall be British seamen.

What a British ship and how navigated and manned, § 12.

All British-built boats or vessels under fifteen tons burthen, wholly owned and navigated by British subjects, although not registered as British ships, shall be admitted to be British vessels, in all navigation in the rivers and upon the coasts of the United Kingdom, or of the British possessions abroad, and not proceeding over sea, except within the limits of the respective colonial governments within which the managing owners of such vessels respectively reside ; and all British-built boats or vessels wholly owned and navigated by British subjects, not exceeding the burthen of thirty tons, and not having a whole or a fixed deck, and being employed solely in fishing on the banks and shores of Newfoundland, and of the parts adjacent, or on the banks and shores of the provinces of Canada, Nova Scotia, or New Brunswick, adjacent to the Gulf of Saint Lawrence, or on the north of Cape Canso, or of the islands within the same, or in the trading coastwise within the said limits, shall be admitted to be British boats or vessels, although not registered, so long as such boats or vessels shall be solely so employed.

Navigation upon rivers, &c., although not registered, § 13.

Newfoundland fishery, &c.

All ships built in the British settlements at Honduras, and owned and navigated as British ships, shall be entitled to the privileges of British registered ships in all direct trade between the United Kingdom or the British possessions in America and the said settlements ; provided the master shall produce a certificate under the hand of the superin-

Honduras ships, § 14.

3 & 4 W. 4. c. 54. tendent of those settlements, that satisfactory proof has been made before him that such ship (describing the same) was built in the said settlements, and is wholly owned by British subjects; provided also, that the time of the clearance of such ship from the said settlements for every voyage shall be endorsed upon such certificate by such superintendent.

Of what country ships deemed, § 15. No ship shall be admitted to be a ship of any particular country, unless she be of the build of such country; or have been made prize of war to such country; or have been forfeited to such country under any law of the same, made for the prevention of the slave trade, and condemned as such prize or forfeiture by a competent court of such country; or be British-built, (not having been a prize of war from British subjects to any other foreign country); nor unless she be navigated by a master who is a subject of such foreign country, and by a crew of whom three-fourths at least are subjects of such country; nor unless she be wholly owned by subjects of such country usually residing therein, or under the dominion thereof: Provided that the country of every ship shall be deemed to include all places which are under the same dominion as the place to which such ship belongs.

Who qualified for British master and seamen, § 16. No person shall be qualified to be a master of a British ship, or to be a British seaman within the meaning of this act, except the natural-born subjects of His Majesty, or persons naturalised by any act of parliament, or made denizens by letters of denization; or except persons who have become British subjects by virtue of conquest or cession of some newly acquired country, and who shall have taken the oath of allegiance to His Majesty, or the oath of fidelity required by the treaty or capitulation by which such newly acquired country came into His Majesty's possessions; or persons who shall have served on board any of His Majesty's ships of war in time of war for the space of three years: Provided that the natives of places within the limits of the East India company's charter, although under British dominion, shall not, upon the ground of being such natives, be deemed to be British seamen: Provided that every ship, (except ships required to be wholly navigated by British seamen,) which shall be navigated by one British seaman, if a British ship, or one seaman of the country of such ship, if a foreign ship, for every twenty tons of the burthen of such ship, shall be deemed to be duly navigated, although the number of other seamen shall exceed one-fourth of the whole crew: Provided, that nothing herein contained shall extend to repeal or alter the provisions of 4 Geo. 4, c. 80, for consolidating and amending the laws then in force with respect to trade from and to places within the limits of the East India Company's charter.

Natives of India.
Proportion of seamen to tonnage.
Foreigners, § 17. It shall be lawful for His Majesty, by his royal proclamation during war, to declare that foreigners, having served two years on board any of His Majesty's ships of war in time of such war, shall be British seamen within the meaning of this act.

British ship not to depart unless duly navigated, § 18. No British registered ship shall be suffered to depart any port in the United Kingdom, or any British possession in any part of the world (whether with a cargo or in ballast), unless duly navigated: Provided always, that any British ships, trading between places in America, may be navigated by British negroes; and that ships trading eastward of the

Cape of Good Hope within the limits of the East India Company's charter, may be navigated by Lascars, or other natives of countries within those limits.

3 & 4 W. 4. c. 54.

Lascars and negroes.

If any British registered ship shall at any time have, as part of the crew in any part of the world, any foreign seaman not allowed by law, the master or owners of such ship shall for every such foreign seaman forfeit 10*l*.: Provided, that if a due proportion of British seamen cannot be procured in any foreign port, or in any place within the limits of the East India Company's charter, for the navigation of any British ship; or if such proportion be destroyed during the voyage by any unavoidable circumstance, and the master of such ship produce a certificate of such facts under the hand of any British consul, or of two known British merchants, if there be no consul at the place where such facts can be ascertained, or from the British governor of any place within the limits of the East India Company's charter; or, in the want of such certificate, shall make proof of the truth of such facts to the satisfaction of the collector and controller of customs of any British port, or of any person authorised in any other part of the world to inquire into the navigation of such ship, the same shall be deemed to be duly navigated.

Excess of foreign seamen, § 19.

If His Majesty shall, at any time by his royal proclamation, declare that the proportion of British seamen necessary to the due navigation of British ships shall be less than the proportion required by this act, every British ship navigated with the proportion of British seamen required by such proclamation shall be deemed to be duly navigated, so long as such proclamation shall remain in force.

How proportion of seamen may be altered, § 20.

Goods of any sort or the produce of any place, not otherwise prohibited than by the law of navigation herein-before contained, may be imported into the United Kingdom from any place in a British ship, and from any place not being a British possession in a foreign ship of any country, and however navigated, to be warehoused for exportation only, under the provisions of any law in force for the time being, made for the warehousing of goods without payment of duty upon the first entry thereof.

Goods prohibited by navigation law, § 21.

Warehousing.

If any goods be imported, exported, or carried coastwise, contrary to the law of navigation, all such goods shall be forfeited, and the master of such ship shall forfeit 100*l*.

Goods contrary to navigation law, § 22.

All penalties and forfeitures incurred under this act shall be sued for, prosecuted, recovered, and disposed of, or shall be mitigated or restored, in like manner as any penalty or forfeiture can be sued for, prosecuted, recovered, and disposed of, or may be mitigated or restored, under an act passed in the present session of parliament for the prevention of smuggling.

Recovery of forfeitures, § 23.

An ACCOUNT of the NUMBER and TONNAGE of BRITISH VESSELS Built and Registered, and belonging to the British Empire. The Number and Tonnage of Vessels, British and Foreign, that Entered Inwards and Cleared Outwards, at the several Ports of the United Kingdom, from and to all Parts of the World, but excluding the Trade between Great Britain and Ireland; also the Number and Tonnage of Vessels, that Entered Inwards and Cleared Outwards, at the several Ports of Great Britain, from and to the several Ports in Ireland. And the Number of Ships which passed the Sound, distinguishing British from Foreign, during each Year, from 1829 to 1831, both inclusive.

YEARS.	Vessels Built and Registered.						Vessels belonging to the British Empire.								
	United Kingdom, and Possessions in Europe.			Colonies.			Total.			Colonies.			Total.		
	Ships.		Tons.	Ships.		Tons.	Ships.		Tons.	Ships.		Tons.	Ships.		Tons.
	Ships.	Tons.		Ships.	Tons.		Ships.	Tons.		Ships.	Tons.		Ships.	Tons.	
1829	734	77,635	416	39,237	1,150	116,872	19,110	2,199,959	4,343	317,041	23,453	2,517,000			
1830	750	77,411	367	32,719	1,117	110,130	19,174	2,201,592	4,547	330,227	23,721	2,531,819			
1831	760	85,707	..	..	..	..	19,450	2,224,356	4,792	337,608	24,242	2,581,964			
1832*															

YEARS	Foreign and Colonial Trade of the United Kingdom.						Vessels which passed the Sound.								
	Entered Inwards.			Cleared Outwards.			Trade between Great Britain and Ireland.			Tonnage employed in the Coasting Trade of the United Kingdom.			British. Foreign. Total.		
	British.		Foreign.	British.		Foreign.	Entered Ports of Great Britain.		Tons.	British. Foreign. Total.					
	Ships.	Tons.		Ships.	Tons.		Ships.	Tons.		Ships.	Tons.				
1829	13,659	2,184,525	5,218	710,303	12,636	2,063,179	5,094	730,250	8,922	906,158	8,933,633	4,791	8,685	13,476	
1830	13,548	2,180,042	5,359	758,828	12,747	2,102,147	5,158	758,368	8,455	880,965	9,121,619	4,274	8,938	13,212	
1831	14,488	2,367,322	6,085	874,605	13,791	2,300,731	5,927	896,051	9,029	921,128	9,176,758	4,772	8,174	12,946	

* There were employed, during 1832, in the trade of the United Kingdom, Inwards, British Ships, 13,372; tonnage, 2,185,950; men, 122,694: Foreign, 4,546 ships, 639,979 tons, 35,399 men: outward, British, 13,292 ships, 2,229,267 tons, 138,293 men: Foreign, 4,391 ships, 651,323 tons, 34,834 men.—Ed.

Porter's Official Tables.

RETURN of the Official Value of British and Irish Produce and Manufactures, and of Foreign and Colonial Produce and Manufactures, exported from Great Britain, together with the Imports into Great Britain, for the Year ending 5th January, 1833:—

ABSTRACT:—YEAR ENDED 5TH JANUARY, 1833.

Total official value of imports into the United Kingdom	£44,556,241	15
Total official value of exports from the United Kingdom.—viz.:		
British and Irish produce and manufactures	£65,026,792	11
Foreign and colonial merchandise	11,044,869	17
	£76,071,572	8

Inspector General's-office, Custom-house,
London, May 24, 1833.

WILLIAM IRVING,
Inspector General of Imports and Exports.

UNITED KINGDOM OF GREAT BRITAIN AND IRELAND.

IMPORTS.

No goods shall be unladen from any ship arriving from parts beyond the seas at any place in the United Kingdom or in the Isle of Man, nor shall bulk be broken after the arrival of such ship within four leagues of the coasts thereof respectively, before due report of such ship and due entry of such goods shall have been made, and warrant granted, in manner herein-after directed; and no goods shall be so unladen except at such times and places, and in such manner, and by such persons, and under the care of such officers, as is and are herein-after directed; and all goods not duly reported, or which shall be unladen contrary hereto, shall be forfeited; and if bulk be broken contrary hereto, the master of such ship shall forfeit 100*l.*; and if, after the arrival of any ship within four leagues of the coast of the United Kingdom or of the Isle of Man, any alteration be made in the stowage of the cargo of such ship, so as to facilitate the unloading of any part of such cargo, or if any part be staved, destroyed, or thrown overboard, or any package be opened, such ship shall be deemed to have broken bulk: provided that the several articles herein-after enumerated may be landed in the United Kingdom without report, entry, or warrant; (that is to say,) diamonds and bullion, fresh fish of British taking, and imported in British ships, turbot and lobsters fresh, however taken or imported.

s & 4 W. 4. c. 52.
Report and entry, § 2.

Times and places of landing; and care of officers.

Goods not reported or entered.

Bulk illegally broken.

Exceptions.

No goods shall be imported into the United Kingdom or into the Isle of Man from parts beyond the seas in any British ship, nor any tobacco in any ship, unless the master shall have on board a manifest of such goods or of such tobacco, made out and dated and signed by him at the place or respective places where the same or the different parts of the same was or were taken on board, and authenticated in the manner herein-after provided; and every such manifest shall set forth the name and the tonnage of the ship, the name of the master and of the place to which the ship belongs, and of the place or places where the goods were taken on board respectively, and of the place or places for which they are destined respectively, and shall contain a particular account and description of all the packages on board, with the marks and numbers thereon, and the sorts of goods and different kinds of each sort contained therein, to the best of the master's knowledge, and of the particulars of such goods as are stowed loose, and the names of the respective shippers and consignees, as far as the same can be known to the master; and to such particular account shall be subjoined a general account or recapitulation of the total number of the packages of each sort, describing the same by their usual names, or by such descriptions as the same can best be known by, and the different goods therein, and also the total quantities of the different goods stowed loose: provided that every manifest for tobacco shall be a separate manifest, distinct from any manifest for any other goods, and shall, without fail, contain the particular weight of tobacco in each hogshead, cask, chest, or case, with the tare of the same; and if such tobacco

Manifests of British ships, and all ships with tobacco, § 3.

Particulars.

3 & 4 W. 4. c. 52. be the produce of the dominions of the Grand Signior, then the number of the parcels or bundles within any such hogshead, cask, chest, or case shall be stated in such manifest.

Manifest to be produced to officers before clearing out, § 4.

Before any ship shall be cleared out or depart from any place in any of the British possessions abroad, or from any place in China, with any goods for the United Kingdom or for the Isle of Man, the master of such ship shall produce the manifest to the collector or controller of the customs, or other proper officer, who shall certify upon the same the date of the production thereof to him: provided always, that in all places within the territorial possessions of the East India Company the servant of the said company by whom the last dispatches of such ship shall be delivered shall be the proper officer to authenticate the manifest as aforesaid; and in all places in China the chief supercargo of the said company shall be the proper officer for such purpose.

Tobacco manifest at foreign places, § 5.

Before the departure of any ship from any place beyond the seas, *not* under the British dominions, where any tobacco has been taken on board such ship for the United Kingdom or for the Isle of Man, the master of such ship shall produce the manifest of such tobacco to the British consul or other chief British officer, if there be any such resident at or near such place; and such consul or other officer shall certify upon the same the date of the production thereof to him.

Manifest wanting, § 6.

If any goods be imported into the United Kingdom or into the Isle of Man, in any British ship, or any tobacco in any ship, without such manifest, or if any goods contained in such manifest be not on board, the master of such ship shall forfeit 100*l*.

When manifest to be produced, § 7.

The master of every ship required to have a manifest on board shall produce such manifest to any officer of customs who shall come on board his ship after her arrival within four leagues of the coast of the United Kingdom or of the coast of the Isle of Man, and who shall demand the same, for his inspection; and such master shall also deliver to any such officer who shall be the first to demand it, a true copy of such manifest signed by the master; and shall also deliver another copy to any other officer of customs who shall be the first to demand the same within the limits of the port to which such ship is bound; and thereupon such officers respectively shall notify on such manifest and on such copies the date of the production of such manifest and of the receipt of such copies, and shall transmit such copies to the collector and controller of the port to which such vessel is first bound, and shall return such manifest to the master; and if such master shall not in any case produce such manifest, or deliver such copy, he shall forfeit 100*l*.

Copies.

REPORT, § 8.

The master of every ship arriving from parts beyond the seas at any port in the United Kingdom or in the Isle of Man, whether laden or in ballast, shall, within *twenty-four hours* after such arrival, and before bulk be broken, make due report of such ship, and shall make and subscribe a declaration to the truth of the same, before the collector or controller of such port; and such report shall contain an account of the particular marks, numbers, and contents of all the different packages or parcels of the goods on board such ship, and the particulars of such goods as are stowed loose, to the best of his knowledge, and of the place or places where such goods were respectively taken on board, and of the burthen of such ship, and of the country where such

ship was built, or, if British, of the port of registry, and of the country ^{3 & 4 W. 4. .} of the people to whom such ship belongs, and of the name and country ^{52.} of the person who was master during the voyage, and of the number of the people by whom such ship was navigated, stating how many are subjects of the country to which such ship belongs, and how many are of some other country; and in such report it shall be further declared, whether and in what cases such ship has broken bulk in the course of her voyage, and what part of the cargo, if any, is intended for importation at such port, and what part, if any, is intended for importation at another port in the United Kingdom, or at another port in the Isle of Man respectively, and what part, if any, is prohibited to be imported, except to be warehoused for exportation only, and what part, if any, is intended for exportation in such ship to parts beyond the seas, and what surplus stores or stock remain on board such ship, and, if a British ship, what foreign-made sails or cordage, not being standing or running rigging, are in use on board such ship, and the master of any ship who shall fail to make such report, or who shall make a false report, shall forfeit 100*l*.

The master of every vessel coming from the coast of Africa, and having taken on board at any place in Africa any person or persons being or appearing to be natives of Africa, shall, in addition to all other matters, state, in the report of his vessel, how many such persons have been taken on board by him in Africa; and any such master failing herein shall forfeit 100*l*.: provided also, that the master or owners of such vessel, or some or one of them, at the time of making such report, be required to enter into bond to His Majesty in the sum of 100*l*., conditioned to keep harmless any parish, or any extra-parochial or other place maintaining its own poor, against any expense which such parish or other place may be put to in supporting any such person during his stay in the United Kingdom; and any such master or owners refusing or neglecting to enter into such bond shall forfeit 200*l*.

Report as to natives of Africa, § 9.

Bond as to maintenance, &c.

If the contents of any package so intended as aforesaid for exportation in the same ship to parts beyond the seas shall be reported by the master as being unknown to him, it shall be lawful for the officers of the customs to open and examine such package on board, or to bring the same to the king's warehouse for that purpose; and if there be found in such package any goods which may not be entered for home use, such goods shall be forfeited; or if the goods be such as may be entered for home use, the same shall be chargeable with the duties of importation; unless in either case the commissioners of His Majesty's customs, in consideration of the sort or quality of such goods, or the small rate of duty payable thereon, shall see fit to deliver the same for exportation.

Packages reported "Contents unknown," § 10.

The master of every ship shall, at the time of making such report, deliver to the collector or controller the manifest of the cargo of such ship, where a manifest is required, and, if required by the collector or controller, shall produce to him any bill or bills of lading, or a true copy thereof, for any and every part of the cargo laden on board; and shall answer all such questions relating to the ship and cargo, and crew and voyage, as shall be put to him by such collector or controller; and in case of failure or refusal to produce such manifest, or to answer

Master to deliver manifest, § 11.

Bill of lading or copy;

Answer questions as to voyage.

3 & 4 W. 4. c. 52. such questions, or to answer them truly, or to produce such bill of lading or copy, or if such manifest, or bill of lading, or copy shall be false, or if any bill of lading be uttered by any master, and the goods expressed therein shall not have been *bonâ fide* shipped on board such ship, or if any bill of lading uttered or produced by any master shall not have been signed by him, or any such copy shall not have been received or made by him previously to his leaving the place where the goods expressed in such bill of lading or copy were shipped, then and in every such case such master shall forfeit 100*l*.

Part of cargo reported for another port, § 12. If any part of the cargo of any ship for which a manifest is required be reported for importation at some other port in the United Kingdom, or at some other port in the Isle of Man respectively, the collector and controller of the port at which some part of the cargo has been delivered shall notify such delivery on the manifest, and return the same to the master of such ship.

Ship to come quickly to place of unloading, and to bring to at stations, § 13. Every ship shall come as quickly up to the proper place of mooring or unloading as the nature of the port will admit, and without touching at any other place; and in proceeding to such place shall bring to at stations appointed by the commissioners of His Majesty's customs for the boarding of ships by the officers of the customs; and after arrival at such place of mooring or unloading such ship shall not remove from such place except directly to some other proper place, and with the knowledge of the proper officer of the customs, on penalty of 100*l*., to be paid by the master of such ship: Provided always, that it shall be lawful for the commissioners of His Majesty's customs to appoint places to be the proper places for the mooring or unloading of ships importing tobacco, and where such ships only shall be moored or unladen; and in case the place so appointed for the unloading of such ships shall not be within some dock surrounded with walls, if any such ship after having been discharged shall remain at such place, or if any ship not importing tobacco shall be moored at such place, the master shall in either case forfeit 20*l*.

Tobacco ships.

Officers to board ships, § 14. It shall be lawful for the proper officers of customs to board any ship arriving at any port in the United Kingdom or in the Isle of Man, and freely to stay on board until all the goods laden therein shall have been duly delivered from the same; and such officers shall have

Access to all parts, seal or secure goods, and open locks. free access to every part of the ship, with power to fasten down hatchways, and to mark any goods before landing, and to lock up, seal, mark, or otherwise secure any goods on board such ship; and if any place, or any box or chest, be locked, and the keys be withheld, such officers, if they be of a degree superior to tidesmen or watermen, may open any such place, box, or chest in the best manner in their power; and if they be tidesmen or watermen, or only of that degree, they shall send for their superior officer, who may open or cause to be opened any such place, box, or chest in the best manner in his power; and if any goods be found concealed on board any such ship, they shall be forfeited; and if the officers shall place any lock, mark, or seal upon any goods on board, and such lock, mark, or seal be wilfully opened, altered, or broken before due delivery of such goods, or if any of such goods be secretly conveyed away, or if the hatchways, after having been fastened down by the officer, be opened, the master of such ship shall forfeit 100*l*.

Goods concealed.

Seal, &c. broken.

If any ship (having commission from His Majesty, or from any foreign prince or state) arriving as aforesaid at any port in the United Kingdom or in the Isle of Man, shall have on board any goods laden in parts beyond the seas, the captain, master, or purser of such ship or of such goods for that voyage shall, before any part of such goods be taken out of such ship, or when called upon so to do by any officer of the customs, deliver an account in writing under his hand, to the best of his knowledge, of the quality and quantity of every package or parcel of such goods, and of the marks and numbers thereon, and of the names of the respective shippers and consignees of the same, and shall make and subscribe a declaration at the foot of such account, declaring to the truth thereof, and shall also truly answer to the collector or controller such questions concerning such goods as shall be required of him; and on failure thereof such captain, master, or purser shall forfeit 100*l.*; and all such ships shall be liable to such searches as merchant ships are liable to; and the officers of customs may freely enter and go on board all such ships, and bring from thence on shore into the king's warehouse any goods found on board any such ship; subject nevertheless to such regulations in respect of ships of war belonging to His Majesty as shall from time to time be directed in that respect by the commissioners of His Majesty's treasury.

s & 4 W. 4.
c. 52.

National ships, British or foreign, having goods on board, § 15.

Ships liable to search.

The master of every British ship arriving at any port in the United Kingdom, on her return from any British possessions in the West Indies, shall, within ten days of such arrival, deliver to the collector or controller a list, containing the names and descriptions of the crew which was on board at the time of clearing from the United Kingdom, and of the crew on board at the time of arrival in any of the said possessions, and of every seaman who has deserted or died during the voyage, and also the amount of wages due at the time of his death to each seaman so dying, and shall make and subscribe a declaration at the foot of such list, declaring to the truth thereof; and every master omitting so to do shall forfeit 50*l.*; and such list shall be kept by the collector for the inspection of all persons interested therein.

List of crew of ships from West Indies, § 16.

Every importer of any goods shall, within *fourteen days* after the arrival of the ship importing the same, make perfect entry inwards of such goods, or entry by bill of sight, in manner herein-after provided, and shall within such time land the same; and in default of such entry and landing it shall be lawful for the officers of the customs to convey such goods to the king's warehouse; and whenever the cargo of any ship shall have been discharged, with the exception only of a small quantity of goods, it shall be lawful for the officers of the customs to convey such remaining goods, and at any time to convey any small packages or parcels of goods, to the king's warehouse, although such fourteen days shall not have expired, there to be kept waiting the due entry thereof during the remainder of such fourteen days; and if the duties due upon any goods so conveyed to the king's warehouse shall not be paid within three months after such fourteen days shall have expired, together with all charges of removal and warehouse rent, the same shall be sold, and the produce thereof shall be applied, first to the payment of freight and charges, next of duties, and the overplus, if any, shall be paid to the proprietor of the goods.

ENTRY.

When entry of goods to be made, § 17.

Cargo discharged, small parcels remaining.

Duties and charges not paid in three months.

The person entering any goods inwards (whether for payment of

Bill of entry, § 18.

3 & 4 W. 4. c. 52.	duty, or to be warehoused upon the first perfect entry thereof, or for payment of duty upon the taking out of the warehouse, or whether such goods be free of duty,) shall deliver to the collector or controller a bill of the entry of such goods, fairly written in words at length, expressing the name of the ship, and of the master of the ship in which the goods were imported, and of the place from whence they were brought, and the description and situation of the warehouse, if they are to be warehoused, and the name of the person in whose name the goods are to be entered, and the quantity and description of the goods, and the number and denomination or description of the respective packages containing the goods, and in the margin of such bill shall delineate the respective marks and numbers of such packages, and shall pay down any duties which may be payable upon the goods mentioned in such entry; and such person shall also deliver at the same time two or more duplicates, as the case may require, of such bill, in which all sums and numbers may be expressed in figures, and the particulars to be contained in such bill shall be written and arranged in such form and manner, and the number of such duplicates shall be such as the collector and controller shall require; and such bill being duly signed by the collector and controller, and transmitted to the landing waiter, shall be the warrant to him for the landing or delivering of such goods.
Particulars.	
Duplicates.	
Warrant.	
Unauthorised persons not to make entries, § 19.	Every person who shall make or cause to be made any such entry inwards of any goods, not being duly authorised thereto by the proprietor or consignee of such goods, shall for every such offence forfeit 100%: provided always, that no such penalty shall extend to any person acting under the directions of the several dock companies or other corporate bodies authorised by law to pass entries.
Warrant not valid unless it contain certain particulars, § 20.	No entry nor any warrant for the landing of any goods, or for the taking of any goods out of any warehouse, shall be deemed valid, unless the particulars of the goods and packages in such entry, shall correspond with the particulars of the goods and packages, purporting to be the same, in the report of the ship, and in the manifest, where a manifest is required, and in the certificate or other document, where any is required, by which the importation or entry of such goods is authorised, nor unless the goods shall have been properly described in such entry by the denominations and with the characters and circumstances according to which such goods are charged with duty or may be imported, either to be used in the United Kingdom, or to be warehoused for exportation only; and any goods taken or delivered out of any ship, or out of any warehouse, or for the delivery of which, or for any order for the delivery of which, from any warehouse, demand shall have been made, not having been duly entered, shall be forfeited.
Description of goods.	
Goods not properly entered.	
Goods by number, measure, or weight, § 21.	If the goods in such entry be charged to pay duty according to the number, measure, or weight thereof, such number, measure, or weight shall be stated in the entry; and if the goods in such entry be charged to pay duty according to the value thereof, such value shall be stated in the entry, and shall be affirmed by the declaration of the importer or his known agent, written upon the entry, and attested by his signature; and if the goods in such entry be chargeable at the option of the officers of customs, either according to the number, measure, or weight thereof, or according to the value thereof, then as well such number, measure, or weight, as also such value, shall be in like manner
Goods ad valorem.	
Declaration of value.	

stated in the entry, and attested; and if any person make such declaration, not being the importer or proprietor of such goods, nor his agent duly authorised by him, such person shall forfeit 100*l.*; and such declaration shall be made in manner and form following, and shall be binding upon the person by or in behalf of whom the same shall be made; (that is to say,) § 4 W. 4.
c. 52.
Persons not
authorised.

"I *A. B.* of [*Place of abode*] do hereby declare, that I am [the importer, or authorised by the importer] of the goods contained in this entry, and that I enter the same [*stating which, if part only*] at the sum of . Witness my hand the day of *A. B.*" Form of de-
claration.

If on examination it appear to the officers of the customs that such goods are not valued according to the true value thereof, it shall be lawful for such officers to detain and secure such goods, and (within five days from the landing thereof if it be in the ports of London, Leith, or Dublin, or within seven days if in any other port in the United Kingdom, or if in any port in the Isle of Man,) to take such goods for use of the crown; and if a different rate of duty shall be charged upon any goods according as the value of the same shall be described in the entry to be above or below any particular price or sum, and such goods shall be valued in the entry so as to be liable to the lower rate of duty, and it shall appear to the officers of customs that such goods, by reason of their real value, are properly liable to the higher rate of duty, it shall be lawful for such officers in like manner to take such goods for the use of the crown; and the commissioners of His Majesty's customs shall thereupon in any of such cases cause the amount of such valuation, together with an addition of ten pounds per centum thereon, and also the duties paid upon such entry, to be paid to the importer or proprietor of such goods in full satisfaction for the same, and shall dispose of such goods for the benefit of the crown; and if the produce of such sale shall exceed the sums so paid and all charges incurred by the crown, one moiety of the overplus shall be given to the officers who had detained and taken the goods; and the money retained for the benefit of the crown shall be paid into the hands of the collector of customs, with the knowledge of the controller, and carried to account as duties of customs. Goods un-
dervalued,
§ 23.

The value of goods imported by the East India Company shall be ascertained by the gross price at which the same shall have been sold by auction at the public sales of the said company; and the said company shall fairly and openly expose to sale and cause to be sold all such goods so charged to pay duty according to the value thereof by way of public auction in the city of London, within *three years* from the importation thereof, and shall give due notice at the Custom House in London to the officers appointed to attend such sales of the time and place thereof. Valuation of
East India
goods, § 23.

Time of sale.

If the importer of any goods, or his agent after full conference with him, shall declare before the collector or controller that he cannot for want of full information make a full or perfect entry of such goods, and shall make and subscribe a declaration to the truth thereof, it shall be lawful for the collector and controller to receive an entry by bill of sight for the packages or parcels of such goods by the best description which can be given, to grant a warrant thereupon, in order that the same may be provisionally landed, and may be seen and examined Bill of sight,
§ 24.

- 3 & 4 W. 4. c. 52. by such importer, in presence of the proper officers; and within *three days* after any goods shall have been so landed, the importer shall make a full or perfect entry thereof, and shall either pay down all duties which shall be due and payable upon such goods, or shall duly warehouse the same, according to the purport of the full or perfect entry or entries so made for such goods, or for the several parts or sorts thereof: provided, that if when full or perfect entry be at any time made for any goods provisionally landed as aforesaid by bill of sight, such entry shall not be made in manner herein-before required for the due landing of goods, such goods shall be deemed to be goods landed without due entry thereof, and shall be subject to the like forfeiture accordingly: provided also, that if any sum of money shall have been deposited upon any entry by bill of sight, on account of the duties which may be found to be payable on the goods intended therein, it shall be lawful for the officers of customs to deliver, in virtue of the warrant for landing the same, any quantity of goods the duty on which shall not exceed the sum so deposited.
- Undue entry. In default of perfect entry within such three days, such goods shall be taken to the king's warehouse by the officers of customs; and if the importer shall not within *one month* after such landing, make perfect entry or entries of such goods, and pay the duties thereon, or on such part or parts as can be entered for home use, together with charges of removal and of warehouse rent, such goods shall be sold for the payment of such duties (or for exportation, if they be such as cannot be entered for home use, or shall not be worth the duties and charges,) and for the payment of such charges; and the overplus, if any, shall be paid to the importer or proprietor thereof.
- Delivery of goods. It shall be lawful for the East India Company, without making the proof herein-before required, to enter by bill of sight, to be landed and secured in such manner as the commissioners of His Majesty's customs shall require, any goods imported by them, and also any goods imported by any other person from places within the limits of the charter of the said company, with the consent of such person, upon condition to cause perfect entry to be made of such goods within *three months* from the date of the importation thereof, either to warehouse the same or to pay the duties thereon within the times and in the manner herein-after mentioned; (that is to say,) if such goods be charged to pay duty according to the value, then to pay such duty within *four months* from the sale of the goods; and if such goods be charged to pay duty according to the number, measure, or weight thereof, then to pay one moiety of such duties within *six calendar months* from the time of the importation of such goods, and the other moiety within *twelve calendar months* from such time; and such goods shall be secured in such places and in such manner as the commissioners of His Majesty's customs shall require, until the same shall have been duly entered, and the duties thereon shall have been duly paid, or until the same shall have been duly exported: provided also, that it shall be lawful for any other person who shall have imported goods from places within the said limits into the port of London in like manner to enter such goods by bill of sight in his own name, upon giving sufficient security by bond, to the satisfaction of the commissioners of His Majesty's customs, with the like conditions as are required of the said company for making perfect
- Importer to examine and make perfect entry.
- Default of entry, § 25.
- Sale.
- How East India Company may enter by bill of sight; and make perfect entry, § 26.
- Ad valorem duties.
- Rated duties.
- How private importers may enter goods.

entries, and for the securing and the paying of duties, provided such goods be entered by such bill of sight to be warehoused in some warehouse under the superintendence of the said company, and in which goods imported by the said company may be secured in manner before mentioned. s & 4 W. 4. c. 52.

In default of perfect entry within *three months* as aforesaid, or of due entry and payment of duty within the times and in the manners herein-before respectively required, it shall be lawful for the commissioners of His Majesty's customs to cause any such goods in respect of which such default shall have been made to be sold for the payment of such duties, (or for exportation, if they be such as cannot be entered for home use,) and for the payment of all charges incurred by the crown in respect of such goods; and the overplus, if any, shall be paid to the proprietor thereof. Default of payment of duties, § 27.

Where any package or parcel shall have been landed by bill of sight, and any goods or other things shall be found in such package or parcel concealed in any way, or packed with intent to deceive the officers of customs, as well all such goods and other things as the package or parcel in which they are found, and all other things contained in such package or parcel, shall be forfeited. Goods by bill of sight fraudulently concealed, § 28.

The East India Company shall pay into the hands of the receiver-general of customs every sum of money due from the said company on account of the duties of customs at the respective times when the same shall become due; and the said receiver general shall give to the said company a receipt for the moneys so paid, on account of the collectors of the customs, which receipt, when delivered to such collector, shall be received by him as cash. How East India Company to pay duties, § 29.

If any goods which are rated to pay duty according to the number, measure, or weight thereof (except certain goods herein-after mentioned) shall receive damage during the voyage, an abatement of such duties shall be allowed in proportion to the damage so received; provided proof be made to the satisfaction of the commissioners of His Majesty's customs, or of any officers of customs acting therein under their directions, that such damage was received *after the goods were shipped abroad in the ship importing the same, and before they were landed in the United Kingdom*; and provided claim to such abatement of duties be made at the time of the *first examination* of such goods. Damaged goods, § 30.

The officers of customs shall thereupon examine such goods with reference to such damage, and may state the proportion of damage which, in their opinion, such goods have so received, and may make a proportionate abatement of duties; but if the officers of customs be incompetent to estimate such damage, or if the importer be not satisfied with the abatement made by them, the collector and controller shall choose two indifferent merchants experienced in the nature and value of such goods, who shall examine the same, and shall make and subscribe a declaration, stating in what proportion, according to their judgment, such goods are lessened in their value by reason of such damage, and thereupon the officers of customs may make an abatement of the duties according to the proportion of damage so declared by such merchants. How proportion of damage to be ascertained, § 31.

No abatement of duties shall be made on account of any damage received by any of the sorts of goods herein-after enumerated; (that is No abatement for certain goods, § 32.

3 & 4 W. 4. c. 52.	to say,) cocoa, coffee, oranges, pepper, currants, raisins, figs, tobacco, lemons, and wine.
Returned goods, § 33.	It shall be lawful to re-import into the United Kingdom from any place, in a ship of any country, any goods (except as herein-after excepted) which shall have been legally exported from the United Kingdom, and to enter the same by bill of store, referring to the entry outwards, and exportation thereof, provided the property in such goods continue in the person by whom or on whose account the same have been exported, and that such re-importation take place within <i>six years</i> from the date of the exportation; and if the goods so returned be foreign goods, which had before been legally imported into the United Kingdom, the same duties shall be payable thereon as would, at the time of such re-importation, be payable on the like goods under the same circumstances of importation as those under which such goods had been originally imported, or such goods may be warehoused as the like goods might be warehoused upon a first importation thereof: Provided always, that the several sorts of goods enumerated or described in the table following, shall not be re-imported into the United Kingdom <i>for home use</i> upon the ground that the same had been legally exported from thence, but that the same shall be deemed to be foreign goods, whether originally such or not, and shall also be deemed to be imported for the first time into the United Kingdom; (that is to say,)
Bill of store, Property not changed;	
Foreign goods;	
Goods ware- housed.	
Certain goods may not be re- turned for home use.	

A TABLE OF GOODS EXPORTED WHICH MAY NOT BE RE-IMPORTED
FOR HOME USE.

Corn, grain, meal, flour, and malt.

Hops.

Tobacco.

Tea.

Goods for which any bounty or any drawback of excise had been received on exportation, unless by special permission of the commissioners of His Majesty's customs, and on repayment of such bounty or such drawback.

All goods for which bill of store cannot be issued in manner herein-after directed, except small remnants of British goods by special permission of the commissioners of His Majesty's customs, upon proof to their satisfaction that the same are British and had not been sold.

By whom bill of store may not be taken out, § 34.	The person in whose name any goods so re-imported were entered for exportation shall deliver to the searcher at the port of exportation an exact account, signed by him, of the particulars of such goods, referring to the entry and clearance outwards and to the return inwards of the same, with the marks and numbers of the packages, both inwards and outwards; and thereupon the searcher, finding that such goods had been legally exported, shall grant a bill of store for the same; and if the person in whose name such goods were entered for exportation was not the proprietor thereof, but his agent, he shall declare upon oath on such bill of store the name of the person by whom he was employed as such agent; and if the person to whom such returned goods are consigned shall not be such proprietor and exporter, he shall make and subscribe a declaration on such bill of store of the name of the person for whose use such goods have been consigned to him; and the real proprietor,
Agent to declare name of employer. Consignee to declare who is proprietor.	

ascertained to be such, shall make and subscribe a declaration upon such bill of store, to the identity of the goods so exported and so returned, and that he was at the time of exportation and of re-importation the proprietor of such goods, and that the same had not during such time been sold or disposed of to any other person; and such declaration shall be made before the collectors or controllers at the ports of exportation and of importation respectively; and thereupon the collector and controller shall admit such goods to entry by bill of store, and grant their warrant accordingly.

3 & 4 W. 4.
c. 52.
Proprietor to
declare to
identity, and
property
unchanged;
Entry by bill
of store, § 34.

The surplus stores of every ship arriving from parts beyond the seas, in the United Kingdom, or in the Isle of Man, shall be subject to the same duties, and the same prohibitions and regulations as the like sort of goods shall be subject to when imported by way of merchandise; but if it shall appear to the collector and controller that the quantity or description of such stores is not excessive or unsuitable, under all the circumstances of the voyage, it shall be lawful for them to permit such surplus stores to be entered for the private use of the master, purser, or owner of such ship, or of any passenger of such ship to whom any such surplus stores may belong, on payment of the proper duties, or to be warehoused for the future use of such ship, although the same could not be legally imported by way of merchandise.

Surplus
stores, § 35.

No goods shall be entered as being of or from any British possession in America (if any benefit attach to such distinction) unless the master of the ship importing the same shall have delivered to the collector or controller a certificate, under the hand of the proper officer of the place where such goods were taken on board, of the due clearance of such ship from thence, containing an account of such goods.

Goods from
plantations,
§ 36.

Fresh fish of every kind, of British taking and imported in British ships, and fresh lobsters and turbot, however taken or in whatever ship imported, and cured fish of every kind, of British taking and curing, imported in British ships, shall be imported free of all duties, and shall not be deemed to be included in any charge of duty imposed by an act hereafter to be made on the importation of goods generally: provided that before any cured fish shall be entered free of duty, as being of such taking and curing, the master of the ship importing the same shall make and subscribe a declaration before the collector or controller, that such fish was actually caught and taken in British ships, or by His Majesty's subjects.

Plantation
clearance.

Fish, British
taking and
curing, and
lobsters and
turbot, free
of duty, § 44.

No goods shall be deemed to be imported from any particular place unless they be imported direct from such place, and shall have been there laden on board the importing ship, either as the first shipment of such goods, or after the same shall have been actually landed at such place.

Importation
direct, § 48.

It shall be lawful for the owner or salvor of any property liable to the payment of duty saved from sea, and in respect of which any sum shall have been awarded under any law at the time in force, or in respect of which any sum shall have been paid or agreed to be paid by the owner thereof or his agent, to the salvors, to defray the salvage of the same, to sell so much of the property so saved as will be sufficient to defray the salvage so awarded, or such other sum so paid or agreed to be paid; and upon the production of an award made in execution of any such law to the commissioners of His Majesty's customs, or upon proof to the satisfaction of the said commissioners that such sum of

Salvor may
sell goods,
§ 49.

S & W. 4.
c. 22.

goods, except as aforesaid, after having been unshipped shall be transhipped, or after having been put into any boat or craft to be landed shall be removed into any other boat or craft previously to their being duly landed, without the permission or authority of the proper officer of the customs.

At whose ex-
pense goods
to be un-
shipped, &c.
§ 27.

The unshipping, carrying, and landing of all goods, and the bringing of the same to the proper place after landing, for examination or for weighing, and the putting of the same into the scales, and the taking of the same out of and from the scales after weighing, shall be performed by or at the expense of the importer.

Prohibitions
and restric-
tions, § 28.

The several sorts of goods enumerated or described in the table following, denominated "A Table of Prohibitions and Restrictions Inwards," shall either be absolutely prohibited to be imported into the United Kingdom, or shall be imported only under the restrictions mentioned in such table, according as the several sorts of such goods are respectively set forth therein; viz.

A TABLE OF PROHIBITIONS AND RESTRICTIONS INWARDS.

A List of Goods absolutely Prohibited to be Imported (a).

Arms, ammunition, and utensils of war, by way of merchandise, except by licence from His Majesty, for furnishing His Majesty's public stores only.

Beef, fresh, or corned, or slightly salted.

Books; viz.

— first composed or written or printed in the United Kingdom, and printed or reprinted in any other country, imported for sale, except books not reprinted in the United Kingdom within twenty years; or being parts of collections, the greater parts of which had been composed or written abroad.

Cattle, great.

Clocks and watches of any metal, impressed with any mark or stamp appearing to be or to represent any legal British assay, mark, or stamp, or purporting by any mark or appearance to be of the manufacture of the United Kingdom, or not having the name and place of abode of some foreign maker abroad visible on the frame and also on the face, or not being in a complete state, with all the parts properly fixed in the case.

Coin; viz.

— False money, or counterfeit sterling.

— Silver, of the realm, or any money purporting to be such, not being of the established standard in weight or fineness.

Fish of foreign taking or curing, or in foreign vessels; except turbot and lobsters, stock fish, live eels, anchovies, sturgeon, botargo, and caviare.

Gunpowder; except by licence from His Majesty, such licence to be granted for the furnishing His Majesty's stores only.

Lamb.

Malt.

(a) These goods are digested under their respective names in "IMPORTS," but it is considered proper, nevertheless, to give a general view of them here. *Ed.*

the same may have been duly entered with them, and the full duties s & 4 W. 4. c. 52. due thereon may have been paid,) until such goods shall also have been duly entered with the officers of excise, and permit granted by them for delivery of the same, nor unless such permit shall correspond in all particulars with the warrant of the officers of the customs: provided, that such entry shall not be received by the officers of the excise, nor such permit granted by them, until a certificate shall have been produced to them of the particulars of the goods, and of the warrant for the same, under the hand of the officers of customs who shall have the charge of the goods: provided also, that if upon any occasion it shall appear necessary, it shall be lawful for the proper officers of excise to attend the delivery of such goods by the officers of the customs, and to require that such goods shall be delivered only in their presence; and it shall be lawful for such officers of excise to count, measure, gauge, or weigh any such goods, and fully to examine the same, and to proceed in all respects relating to such goods in such manner as they shall be authorised or required by any act for the time being in force relating to the excise.

Officers of excise to attend delivery, and weigh, &c.

It shall be lawful for the commissioners of His Majesty's customs, and they are hereby authorised, after any goods have been entered at the Custom House, and before the same shall be discharged by the officers, and delivered into the custody of the importer or his agent, to mark or stamp such goods in such manner and form as they may deem fit and proper for the security of the revenue, and by such officer as they shall direct and appoint for that purpose.

How certain goods to be stamped, § 52.

Every order made by the said commissioners of customs in respect of marking or stamping any goods shall be published in the London Gazette and Dublin Gazette.

Orders for stamping to be published, § 54.

If any person shall at any time forge or counterfeit any mark or stamp to resemble any mark or stamp which shall be provided and used for the purposes of this act, or shall forge or counterfeit the impression of any such mark or stamp, or shall sell or expose to sale, or have in his or her custody or possession, any goods with a counterfeit mark or stamp, knowing the same to be counterfeit, or shall use or affix any such mark or stamp to any other goods required to be stamped as aforesaid, other than that to which the same was originally affixed, every such offender, and his or her abettors and assistants, shall for every such offence forfeit 200*l*.

Forging stamps, § 55.

No goods whatever (except diamonds, bullion, fresh fish of British taking and imported in British ships, and turbot and lobsters,) shall be unshipped from any ship arriving from parts beyond the seas, or landed or put on shore, but only on days not being Sundays or holidays, and in the day-time, (that is to say,) from the first day of September until the last day of March between sun-rising and sun-setting, and from the last day of March to the first day of September between the hours of seven of the clock in the morning and four of the clock in the afternoon; nor shall any goods, except as aforesaid, be so unshipped or landed unless in the presence or with the authority of the proper officer of the customs; and such goods, except as aforesaid, shall be landed at one of the legal quays appointed by His Majesty for the landing of goods, or at some wharf, quay, or place appointed by the commissioners of the customs for the landing of goods by sufferance; and no

Times and places for landing goods, § 56.

3 & 4 W. 1. Tobacco and snuff, *continued.*
c. 32.

chests, or cases, each of which shall contain of net tobacco or snuff at least 100 lb. weight if from the East Indies, or of 450 lb. weight if from any other place, and not packed in bags or packages within any such hogshead, cask, chest, or case, nor separated nor divided in any manner whatever, except tobacco of the dominions of the Turkish empire, which may be packed in inward bags or packages, or separated or divided in any manner within the outward package, provided such outward package be a hogshead, cask, chest, or case, and contain 450 lb. net at least.

— and unless the particular weight of tobacco or snuff in each hogshead, cask, chest, or case, with the tare of the same, be marked thereon.

— and unless into the ports of London, Liverpool, Bristol, Lancaster, Cowes, Falmouth, Whitehaven, Hull, Port Glasgow, Greenock, Leith, Newcastle-upon-Tyne, Plymouth, Belfast, Cork, Drogheda, Dublin, Galway, Limerick, Londonderry, Newry, Sligo, Waterford, and Wexford.

..... or into some other port or ports which may hereafter be appointed for such purpose by the lords commissioners of His Majesty's treasury; such appointments in Great Britain being published in the London Gazette, and such appointments in Ireland being published in the Dublin Gazette.

..... but any ship wholly laden with tobacco may come into the port of Cowes or Falmouth to wait for orders, and there remain fourteen days, provided due report of such ship be made by the master with the collector or controller of such port.

And all goods from the Isle of Man, except such as be of the growth, produce, or manufacture thereof.

Forfeiture. And if any goods shall be imported into the United Kingdom contrary to any of the prohibitions or restrictions mentioned in such table in respect of such goods, the same shall be forfeited.

How goods may be warehoused for exportation. Any goods, of whatsoever sort, may be imported into the United Kingdom to be warehoused under the regulations of any act in force for the time being for the warehousing of goods, without payment of duty at the time of the first entry thereof, or notwithstanding that such goods may be prohibited to be imported into the United Kingdom

Exceptions. to be used therein, except the several sorts of goods enumerated or described in manner following; (that is to say,) goods prohibited on account of the package in which they are contained, or the tonnage of the ship in which they are laden; tea and goods from China in other than British ships, or by other persons than the East India Company during the continuance of their exclusive privileges of trade; gunpowder, arms, ammunition, or utensils of war; dried or salted fish, not being stock fish; infected hides, skins, horns, hoofs, or any other part of any cattle or beast; counterfeit coin or tokens; books first composed or written or printed and published in the United Kingdom, and reprinted in any other country or place; copies of prints first engraved, etched, drawn, or designed in the United Kingdom; copies of casts of sculptures, or models first made in the United Kingdom; clocks or watches, being such as are prohibited to be imported for home use.

If by reason of the sort of any goods, or of the place from whence, or the country, or navigation of the ship in which any goods have been imported, they be such or be so imported as that they may not be used in the United Kingdom, they shall not be entered except to be warehoused, and it shall be declared upon the entry of such goods that they are entered to be warehoused for exportation only.

s & 4 W. 4.
c. 52.
Goods to be
warehoused
for exportation
only,
§ 60.

DUTIES, DRAWBACKS, AND BOUNTIES.

Instead of all other duties of customs (except the duties upon corn, grain, meal, or flour,) there shall be paid unto His Majesty, upon goods imported into or exported from the United Kingdom, the several duties of customs, and there shall be allowed the several drawbacks, as the same are respectively inserted in figures in the tables to this act annexed (a).

s & 4 W. 4.
c. 52.
New duties
and draw-
backs.

The amount of drawbacks granted upon goods exported from or used or consumed in Great Britain or Ireland, under any act in force in Great Britain or Ireland on or immediately before September 1, 1833, shall continue payable with respect to such goods, as, having paid the duties imposed upon the importation thereof by any act in force on or immediately before the said day, shall from and after the said day be exported from or be so used or consumed in Great Britain or Ireland respectively.

Goods
having paid
duties by
former acts,
§ 3.

The duties and drawbacks by this act imposed and allowed shall be under the management of the commissioners of His Majesty's customs, and shall be ascertained, paid, and recovered, and allowed, and applied or appropriated, under the provisions of an act passed in the present session of Parliament, intituled, "An Act for the general Regulation of the Customs (b).

Manage-
ment, § 4.

It shall be lawful for His Majesty, by the advice of his privy council, by his order (c) in council, from time to time to order and direct that there shall be levied and collected any additional duty, not exceeding one fifth of the amount of any existing duty, upon all or any goods, the growth, produce, or manufacture of any country which shall levy higher or other duties upon any article the growth, produce, or manufacture of any of His Majesty's dominions than upon the like article the growth, produce, or manufacture of any other foreign country; and in like manner to impose such additional duties upon all or any goods when imported in the ships of any country which shall levy higher or other duties upon any goods when imported in British ships than when imported in the national ships of such country, or which shall levy higher or other tonnage or port or other duties upon British ships than upon such national ships, or which shall not place the commerce or navigation of this kingdom upon the footing of the most favoured nation in the ports of such country; and either to prohibit the importation of any manufactured article the produce of

RECIPRO-
CITY Sys-
TEM. § 5.

(a) These tables are incorporated with the other matters under the titles of UNITED KINGDOM—IMPORTS—EXPORTS—COASTWISE.

(b) The regulations of this act are digested in this book according to the nature of the subjects.

(c) For the sentiments of Mr. Charles Grant (President of the Board of Control) on the subject of *Free Trade*, see EAST INDIES, PART X.

s & 4 W. 4.
c. 56.

such country in the event of the export of the raw material of which such article is wholly or in part made being prohibited from such country to the British dominions, or to impose an additional duty, not exceeding one fifth as aforesaid, upon such manufactured article; and also to impose such additional duty in the event of such raw material being subject to any duty upon being exported from the said country to any of His Majesty's dominions; and all duties imposed by any such order shall be deemed to be duties imposed by this act.

Warehousing, § 8.

It shall be lawful for the importer of any goods subject to any duties of customs to warehouse (a) such goods upon the first entry thereof, under the laws in force for the warehousing of goods, without payment of duty upon such first entry; and all goods which shall have been so warehoused before the commencement of any such duties, and shall remain so warehoused after the commencement of the same, shall become liable to such duties in lieu of all former duties.

By order in council, dated Oct. 12, 1832, it is declared, that the foreign powers with which any reciprocity treaties are subsisting are those hereinafter mentioned, viz. the kingdom of Portugal, the United States of America, His Majesty the King of Prussia, His Majesty as King of Hanover, His Majesty the King of Denmark, the United Provinces of Rio de la Plata; the state of Colombia, the senate of the free Hanseatic city of Lubeck, the senate of the free Hanseatic city of Bremen, and the senate of the free Hanseatic city of Hamburg, His Majesty the King of the French, His Majesty the King of Sweden and Norway, the United States of Mexico, His Majesty the Emperor of Brazil, His Majesty the Emperor of Austria, and the free city of Frankfort.

(a) For regulations as to WAREHOUSING, see PART VIII.

NEW DUTIES, &c.

GENERAL REMARKS.

The Duties and Drawbacks mentioned under this title, are all granted by 3 & 4 W. 4. c. 56. except where otherwise mentioned.

The Figures denote the rate of DUTY if not otherwise expressed.

Where no Drawback is stated, none is allowed.

	£	s.	d.
GOODS, being either in part or wholly manufactured, (a) and not being enumerated nor otherwise charged with duty, and not prohibited to be imported into or used in Great Britain or Ireland, the 100l. value.....	20	0	0

GOODS, not being either in part or wholly manufactured, and not being enumerated nor otherwise charged with duty, and not prohibited to be imported into or used in Great Britain or Ireland, the 100l. value	5	0	0
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PARTS OF ARTICLES ; viz. :—*Any distinct or separate part of any article not accompanied by the other part or all the other parts of such article, so as to be complete and perfect, if such article be subject to duty according to the value thereof, prohibited to be imported on pain of forfeiture.*

(a) *Manufacture, from the Latin manus and facio ; the practice of making any piece of workmanship ; to make any thing by art.—Dr. Johnson's Dict.*

Manufactory, from manus factus, made with hands.—Dr. Rees's Cycl.

The precise point at which the process of manufacture, in its technical application, begins from the raw material, is extremely nice in many cases, and has given rise to much discussion.

The word *manufacture*, which means fabrication by the *hand*, has become singularly inapplicable to the thing which it is used to denote. The human hand now performs but a comparatively small part in most of those processes to which the name of manufactures is given ; and in some of the most stupendous and wonderful of them its aid is hardly at all employed. Where the steam-engine plies its mighty energies, man has in many cases little more to do than to look on. If the expression, a manufacturing country, were to be taken in its literal sense, as meaning a country where articles were generally made by the hand, it would be much more truly applicable to Spain, or Russia, or Poland, or Hindostan, or indeed to any other country of the earth, than to ours. We are, of all others, the people who do least by the hand.

When we say, therefore, that England is a manufacturing country, and that Poland is not, we mean merely that great numbers of articles of use and of luxury are fabricated in the former country, without any necessary reference to the mode in which they are fabricated. But it so happens that such articles cannot be fabricated in great abundance except by means of machinery ; and therefore we often use the term manufacturing as nearly synonymous with mechanical, or at least as implying the extensive agency of machinery. It should be borne in mind, however, that agriculture is also a manufacture ; and that whether a country produces iron or corn, each branch of industry involves mechanical aid, however we may choose to distinguish between a manufacturing and an agricultural country.—*Ed.*

ANT.

ACETOUS ACID. See VINEGAR.	£	s.	d.
ACORNS. See SEED.			
AGATES or CORNELIANS, the 100l. value	10	0	0
———— SET, the 100l. value	20	0	0
ALKALI, not being Barilla, viz.			
———— any article containing Soda or Mineral Alkali, whereof Mineral Alkali is the most valuable part, (such Alkali not being otherwise particularly charged with duty), viz.			
———— if not containing a greater proportion of such Alkali than 20 per centum, the cwt.	0	11	4
———— if containing more than 20 per centum and not exceeding 25 per centum of such Alkali, the cwt.	0	15	0
———— if containing more than 25 per centum and not exceeding 30 per centum of such Alkali, the cwt.	0	18	4
———— if containing more than 30 per centum and not exceeding 40 per centum of such Alkali, the cwt.	1	3	4
———— if containing more than 40 per centum of such Alkali, the cwt.	1	10	0
———— natural Alkali, imported from places within the limits of the East India Company's Charter, the cwt.	0	2	0
ALKANET ROOT, the cwt.	0	2	0
ALMOND PASTE, the 100l. value	60	0	0
ALMONDS, viz.			
———— BITTER, the cwt.	0	4	0
———— JORDAN, the cwt.	2	0	0
———— of any other Sort, the cwt.	1	0	0
ALOES, the lb.	0	0	8
———— the produce of and imported from any British possession, the lb.	0	0	2
ALUM, the cwt.	0	17	6
———— ROCH, the cwt.	0	11	8
AMBER, rough, the lb.	0	0	6
———— manufactures of Amber, not otherwise enumerated or described, the lb.	0	12	0
AMBERGRIS, the oz.	0	0	6
ANCHOVEYS, the lb.	0	0	2
ANGELICA, the cwt.	0	4	0
ANNOTTO, the cwt.	0	1	0
———— ROLL, the cwt.	0	4	0
ANTIMONY, viz.			
———— ORE, the ton	0	1	0
———— CRUDE, the cwt.	0	8	0
———— REGULUS, the cwt.	0	16	0

	ASH.	£	s.	d.
APPLES, the bushel		0	4	0
——— DRIED, the bushel		0	7	0
AQUAFORTIS, the cwt.		0	14	3
ARGOL, the cwt.		0	0	6
ARISTOLOCHIA, the lb.		0	0	10
ARMS.				

Ammunition and Utensils of War, by way of merchandise, except by licence from His Majesty for furnishing His Majesty's public stores, only; prohibited to be imported on pain of forfeiture. 3 & 4 W. 4, c. 52, § 58.

ARQUEBUSADE WATER. See SPIRITS.

ARROW ROOT, the lb.	0	0	2
——— the produce of and imported from any British possession, the cwt.	0	1	0

This root (*Tacci pinnatifidus*, *Lin.*, the *Pea of the natives*) grows in the greatest abundance in all the islands which we visited; viz., in Othaheite, Kimeo, Huaheine, Raiatea, and Othaha. Its favourite situation is on the sides and ridges of the hills which rise directly from the sea, and which are generally covered with a coarse grass, on a red sandy loam. The root is round, white, smooth, full of eyes like a potato, and from two to three inches in diameter. So abundant is the root, that several tons might be prepared annually by proper management: as it is there is a considerable quantity prepared; it being not only eaten by the natives and strangers on the island, but also by the crews of the vessels that touch there.

At present, when the roots are taken up, the only precaution used to secure a crop the following year is to throw the smaller roots back into the holes from which they were taken, and to leave them to chance. I have no doubt that, with proper care and cultivation, any quantity might be produced. When we visited the island, we purchased the prepared arrow root at 2d. per lb., and a missionary there informed us, that he would engage to procure any given quantity at 1½d. per lb., which is, I believe, much less than it can be purchased at either in the East or the West Indies. Its quality is excellent; I should say equal to that of the East Indies, and far superior to that of Chile, with which I have, since my return, had an opportunity of comparing it—*Gardener's Magazine*.

ARSENIC, the cwt.	0	8	0
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ASAFETIDA. See GUM.

ASHES, viz.

——— PEARL and Pot, the cwt.	0	6	0
..... imported from any British possession,	Free.		
——— SOAP, WEED, and WOOD, the cwt.	0	1	8
——— not otherwise enumerated or described, the 100l. value	20	0	0

The fixed residuum, of a whitish or whitish-grey colour, which remains after the entire combustion of organic bodies, and is no longer able to support combustion. The constituent parts of ashes are different according to the different bodies from which they originate. The ashes of vegetables consist chiefly of earthy and saline ingredients, the latter of which may be separated by washing, and are called *vegetable alkali*. The more compact is the texture of the wood, the more alkali it affords. Some herbs, however, yield more than trees, and the branching fern the most. The more the plants have been dried the less they produce. The vegetable alkali is always

ASHES, *continued*.

combined with carbonic acid. The use of vegetable ashes is very extensive, as is well known; soap-makers, bleachers, and other tradesmen, use them in an immense quantity. They are also an excellent manure.—*Partington's British Cyclopædia*, No. 9.

BAS.

	£	s.	d.
ASPHALTUM, the cwt.	0	4	0
ASSES, each	0	10	0

B.

BACON, the cwt.	1	8	0
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BALM of GILEAD. See BALSAM.

BALSAM, *viz.*

— CANADA, the lb.	0	0	1
— CAPIVI, the cwt.	0	4	0
— PERU, the lb.	0	1	0
— RIGA, the lb.	0	1	0]
— and further as Foreign spirits, the gallon,	1	10	0
— TOLU, the lb.	0	2	0
— BALM of GILEAD, and all balsams not otherwise enumerated or described, the lb.	0	4	6

BANDSTRING TWIST, the Dozen Knots, each Knot of 32 yards	0	5	0
BARILLA, the ton	2	0	0

By 3 & 4 W. 4, c. 54, § 2, Barilla, being the produce of Europe, shall not be imported into the United Kingdom *to be used therein*, except in British ships, or in ships of the country of which the goods are the produce, or in ships from which the goods are imported.

At a late meeting of the Medico Botanical Society, Mr. Burney, in a lecture on the *algæ*, stated that an immense income was derived by noblemen and landed proprietors from that once useless sea-weed, that 20,000 tons of kelp, at 20*l.* per ton, were prepared in Scotland and in England. A very large trade is also carried on in it, on the western coast of Ireland, particularly in the counties of Mayo, Clare, and Galway.—*Ed.*

BARK, *viz.*

— for Tanners' or Dyers' use, the cwt.	0	0	8
— imported from any British possession, the cwt.	0	0	1
— PERUVIAN and CASCARILLA, the lb.	0	0	1
— of other Sorts, the lb.	0	0	1

By 3 & 4 W. 4, c. 54, § 2, Bark of Oak, being the produce of Europe, shall not be imported into the United Kingdom *to be used therein*, except in British ships, or in ships of the country of which the goods are the produce, or in ships from which the goods are imported.

— Extract of, or of other vegetable substances to be used only for tanning leather, the cwt.	0	3	0
— imported from any British possession, the cwt.	0	0	1

BAR WOOD, the ton	0	5	0
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BASKET RODS, the bundle, (not exceeding three feet in circumference at the band)	0	1	0
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BASKETS, the 100 <i>l.</i> value	20	0	0
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BON.		£	s.	d.
BAST ROPES, twine, and strands, the cwt.		0	10	0
BAST or STRAW HATS or BONNETS. See HATS.				
—— PLATTING, or other manufacture of bast or straw, for making hats or bonnets.				
See PLATTING.				
BEADS, viz.				
—— AMBER, the lb.		0	12	0
—— ARANGO, the 100l. value		20	0	0
—— CORAL, the lb.		0	15	10
—— CRYSTAL, the 1000		1	8	6
—— JET, the lb.		0	3	2
—— not otherwise enumerated or described, the 100l. value		30	0	0
BEANS, kidney or French beans, the bushel		0	0	10
BEEF, salted (not being corned beef) the cwt.		0	12	0
Fresh or corned or slightly salted, prohibited to be imported for home use on pain of forfeiture, but may be warehoused for exportation, only.				
W. 4, c. 52, § 58, 59, 60.				
BEEF WOOD, unmanufactured, imported from New South Wales, the ton		0	5	0
BEER, viz.				
—— MUM, the barrel of 32 gallons		3	1	1
—— SPRUCE, the barrel of 32 gallons		3	6	0
—— or Ale of all other sorts, the barrel of 32 gallons		2	13	0
BENJAMIN or BENZOIN, the cwt.		0	4	0
BERRIES, viz.				
—— BAY, JUNIPER, YELLOW, and any other sort not otherwise enumerated, the cwt.		0	2	0
BIRDS, viz. SINGING BIRDS, the dozen		0	8	0
BITUMEN JUDAICUM, the cwt.		0	4	0
BLACKING, the cwt.		3	12	0
BLADDERS, the dozen		0	0	6
BLUBBER. See TRAIN OIL, in OIL.				
BONES of CATTLE and other ANIMALS, and of FISH, except whale fins, whether burnt or not, or as animal charcoal, the 100l. value		1	0	0

Gelatine from bones. The apparatus employed at the hospital of St. Louis, for extracting the gelatine from bones, has been in full activity since October 1829; since that time, (three years and three months,) it has wrought night and day without interruption, and has supplied 1,059,701 rations of gelatinous solution, and 2,192 kilogrammes (4,384 lb.) grease. More than 29,000 persons in the course of that time have been supplied at the hospital of St. Louis with upwards of a million of rations of gelatine. The sick, labourers, and poor, are perfectly satisfied with the regimen, and would not revert, without complaint and opposition, to the ordinary mode of living.—*Repertory of Patents.*

BONNETS. See HATS.

BOT.

£ s. d.

BOOKS, *viz.*

— being of Editions printed prior to the year 1801, bound or unbound, the cwt.	1	0	0
— being of Editions printed in or since the year 1801, bound or unbound, the cwt.	5	0	0

First composed or written or printed in the United Kingdom, and printed or reprinted in any other country, imported for sale, except books not reprinted in the United Kingdom within twenty years; or being parts of collections, the greater parts of which had been composed or written abroad; prohibited to be imported into the United Kingdom on pain of forfeiture. 3 & 4 W. 4, c. 52, § 58.

BOOTS, SHOES, and CALASHES, *viz.*

— WOMEN'S BOOTS and CALASHES, the dozen pairs	1	10	0
..... if lined or trimmed with Fur or other trimming, the dozen pairs	1	16	0
— WOMEN'S SHOES, with Cork or double Soles, quilted Shoes and Clogs, the dozen pairs	1	6	0
..... if trimmed or lined with Fur or any other trimming, the dozen pairs	1	9	0
— WOMEN'S SHOES of SILK, SATIN, JEANS, or other Stuffs, Kid, Morocco, or other leather, the dozen pairs	0	18	0
..... if trimmed or lined with Fur or other trimming, the dozen pairs	1	4	0
— CHILDREN'S BOOTS, SHOES, and CALASHES, not exceeding seven inches in length, to be charged with two thirds of the above duties.			
— MEN'S BOOTS, the dozen pairs	2	14	0
— Men's Shoes, the dozen pairs	1	4	0
— Children's Boots and Shoes, not exceeding seven inches in length, to be charged with two-thirds of the above duties.			

BORACIC ACID, the cwt. 0 4 0

BORAX or TINCAL, the cwt. 0 4 0

— refined, the cwt. 0 10 0

BOTTLES, *viz.*

— of earth or stone, empty, the dozen	0	3	2
..... and further, full or empty, the cwt.	0	5	0
— of glass covered with wicker, the dozen quarts content	1	2	0
..... and further, the cwt.	4	0	0
— of green or common glass, not of less content than one pint, and not being phials, empty, the dozen quarts content	0	2	0
— of green or common glass, full, computing all bottles of not greater content than half a pint, as of the content of half a pint; and all bottles of greater content than half a pint, and not of greater con-			

BOTTLES, *continued.* BRO. £ s. d.

	tent than a pint or a reputed pint, as of the content of a pint or a reputed pint, <i>viz.</i>			
—————	imported from any British possession, the dozen quarts content	0	1	0
—————	imported from any foreign place, <i>viz.</i> containing wine or spirits, the dozen quarts content	0	4	0
	..... not containing wine or spirits, the dozen quarts content	0	2	0
—————	of glass, not otherwise enumerated or de- scribed, the 100 <i>l.</i> value	25	0	0
	..... and further, the cwt.	4	0	0

Note.—Flasks in which wine or oil is imported,
and glass bottles or flasks in which mine-
ral or natural water is imported, are not
subject to duty.

BOXES OF ALL SORTS, the 100*l.* value 20 0 0

BOX WOOD, the ton 5 0 0

————— the produce of and imported from any
British possession, the ton 1 0 0

BRASS, *viz.*

————— Manufactures of, not otherwise enumerated or
described, the 100*l.* value 30 0 0

————— Powder of, for Japanning, the lb. 0 2 6

BRAZIL WOOD, the ton 2 0 0

BRAZILLETTO WOOD, the ton 0 4 6

————— imported from a British
possession, the ton 0 3 0

BRICKS or CLINKERS, the 1000 1 2 6

BRIMSTONE, the cwt 0 0 6

————— refined or in rolls, the cwt. 0 6 0

————— in flour, the cwt. 0 9 9

By 3 & 4 W. 4, c. 54, § 2. Brimstone being the produce of Europe shall
not be imported into the United Kingdom *to be used therein*, except in
British ships, or in ships of the country of which the goods are the produce,
or in ships from which the goods are imported.

BRISTLES, *viz.*

————— rough, and in tufts, and not in any way
sorted, the lb. 0 0 2½

————— in any way sorted or arranged in colours,
and not entirely rough and in tufts,
the lb. 0 0 3½

Note.—If any part of the bristles in a package
be such as to be subject to the
higher duty, the whole contents of
the package shall be subject to the
higher duty.

BROCADE of gold or silver, the 100*l.* value 30 0 0

CAN.		£	s.	d.
BRONZE, all works of art made of bronze, the cwt		1	0	0
———— Powder, the 100 <i>l.</i> value		25	0	0
BUGLES, the lb.		0	2	0

BULLION and FOREIGN COIN, of gold or silver,
and ore of gold or silver, or of which
the major part in value is gold or silver Free.

By 3 & 4 W. 4, c. 52, § 2. Bullion may be landed in the United Kingdom without report, entry, or warrant.

A letter from Alexandria, in Egypt, dated August 13th, 1832, states that M. Linant, a French traveller, has discovered a rich mine of gold in the mountains that run along the Isthmus of Suez. He conveyed nine chests of the ore to Cairo, some of which, on being smelted, rendered one-fifth of pure metal. The most productive of the mines of Peru do not afford a larger proportion. But these mountains do not supply any potable water, or any species of fuel, without which it will be absolutely impossible to work the mines. This was the principal cause of the abandonment of the emerald mines, which are supposed to have been formerly very productive.—*Ed.*

BULL RUSHES, the load of 63 bundles	0	12	0
BUTTER, the cwt.	1	0	0
BUTTONS, the 100 <i>l.</i> value	20	0	0

C

CABLES, not being iron cables, tarred or untarred, the cwt.	0	10	9
———— not being iron cables, in actual use of a British ship, and being fit and necessary for such ship, and not or until otherwise disposed of			Free.
..... if, and when otherwise disposed of, the 100 <i>l.</i> value	20	0	0

CAMBRICS. See LINEN.

CAMOMILE FLOWERS, the lb. 0 0 3

CAMPHOR, the cwt. 0 1 0

———— refined, the cwt. 2 0 0

CAMWOOD, the ton 0 5 0

CANDLES, viz.

———— Spermaceti, the lb. 0 2 6

———— Tallow, the cwt. 3 3 4

———— Wax, the lb. 0 2 6

CANDLEWICK, the cwt 4 8 8

CANELLA ALBA, the lb. 0 0 1

CANES, viz.

———— Bamboo, the 1000 0 5 0

———— Rattans, not ground, the 1000 0 5 0

———— Reed canes, the 1000 0 5 0

———— Walking canes or sticks, mounted, painted, or
otherwise ornamented, the 100*l.* value 20 0 0

———— Whangees, jumboo, ground rattans, dragon's
blood, and other walking canes or sticks,
the 1000 0 5 0

	CHE.	£	s.	d.
CANTHARIDES, the lb.		0	1	0
CAOUTCHOUC, the cwt.		0	1	0
CAPERS, including the pickle, the lb.		0	0	6
CAPSICUM. See PEPPER.				
CARDAMOMS, the lb.		0	1	0

EXTRACT or PREPARATION OF. See

EXTRACT.

CARDS, viz. PLAYING CARDS, the dozen packs (a)	4	0	0
CARMINE, the oz.	0	0	6
CARREBE. See SUCCINUM.			
CARRIAGES of all sorts, the 100l. value	30	0	0
CASKS, EMPTY, the 100l. value	50	0	0
CASSIA, viz.			
——— BUDS, the lb.	0	1	0
——— FISTULA, the lb.	0	0	10
——— LIGNEA, the lb.	0	1	0

..... imported from any British possession, the lb. 0 0 6

M. Batka is induced to view the cassia as only another variety of cinnamon, and that the Chinese cassia bark is the produce of an undescribed species. Cassia buds he considers as perhaps the fruit of the *Laurus Manillensis* of Cavanilles: the *Gum animi*, or East India copal, which has been ranked by some as the produce of the *Vateria Indica*, and by others as a species of *Bleocarpus*, he has determined to be the produce of the *Hymenæa verrucosa*.
Trans. Lin. Society.

CASTOR, the lb.	0	0	6
CASTS of BUSTS, STATUES, or FIGURES, the cwt.	0	2	6
CATECHU. See TERRA JAPONICA.			
CATLINGS, the gross of twelve dozen knots	0	6	4

CATTLE, GREAT, prohibited to be imported on pain of forfeiture. 2 & 3 W. 4, c. 52, § 58.

Parts of cattle or beast. His Majesty may, by order in council, prohibit the importation of, on pain of forfeiture, in order to prevent any contagious distemper. 3 & 4 W. 4, c. 52, § 58.

CAVIARE, the cwt.	0	12	0
CEDAR WOOD, the ton	2	10	0
——— imported from any British possession, the ton	0	10	0

CHALK, viz.

——— prepared or otherwise manufactured, and not otherwise enumerated or described, the 100l. value	40	0	0
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CHALK, unmanufactured, and not otherwise enumerated or described, the 100l. value 20 0 0

CHEESE, the cwt.	0	10	6
CHERRIES, the cwt.	0	18	8
——— dried, the lb.	0	0	8

(a) £4. in the Act.

D

COB.

CHICORY, and any other vegetable matter applicable to the uses of chicory or coffee, roasted or ground, the lb. 0 0 6

CHILLIES. See PEPPER.

CHINA, Goods FROM, unless by the East India Company, and into the port of London, until April 22, 1834, prohibited to be imported on pain of forfeiture. 3 & 4 W. 4, c. 52, § 58.

For the new regulations touching the trade with China, see Part X.

CHINA ROOT, the lb. 0 0 3

CHINA or PORCELAIN WARE, *viz.*

——— plain, the 100l. value 15 0 0

——— painted, gilt, or ornamented, the 100l. value . 30 0 0

CHIP, Manufactures of, to make hats or bonnets. See PLATTING.

CHOCOLATE. See COCOA PASTE.

CIDER, the tun 21 10 0

CINDERS, the ton 2 0 0

CINNABARIS NATIVA, the lb. 0 0 1

CINNAMON, the lb. 0 1 0

——— imported from any British possession, the lb. 0 0 6

An official notice of Mr. Canning, the British Consul-General, of the intention of his government to abandon the monopoly of cinnamon, and to throw open the trade with Ceylon in that article, has been made public in *Hamburgh.*

Times, Dec. 5, 1832.

CITRAT of LIME, the lb. 0 0 2

CITRIC ACID, the lb. 0 0 6

CITRON preserved with Salt, the 100l. value . . 20 0 0

——— preserved with Sugar. See SUCCADES.

CITRON WATER. See SPIRITS.

CIVET, the oz. 0 4 9

CLINKERS. See BRICKS.

CLOCKS, the 100l. value 25 0 0

Clocks and watches of any metal, impressed with any mark or stamp appearing to be or to represent any legal British assay, mark, or stamp, or purporting by any mark or appearance to be of the manufacture of the United Kingdom, or not having the name and place of abode of some foreign maker abroad visible on the frame and also on the face, or not being in a complete state, with all the parts properly fixed in the case, prohibited to be imported on pain of forfeiture. 3 & 4 W. 4, c. 52, § 58.

CLOVES, the lb. 0 3 0

——— imported from any British possession in Asia, Africa, or America, the lb. 0 2 0

COALS, the ton 2 0 0

COBALT, the cwt. 0 1 0

COF.

COCHINEAL, the lb.	0	0	6
the produce of and imported from any British possession, the lb.	0	0	2
Dust, the lb.	0	0	2
.... the produce of and imported from any British possession, the lb.	0	0	1

There is a small insect peculiar to the Russo-Armenian provinces on the eastern side of the Caucasus, from which a Greek archimandrite has at last succeeded in extracting a dye, which imparts a brilliant carmine to silk, woollen, and cotton substances, and resists the application of the most powerful acids.

St. Petersburg Journal, and Athenæum, No. 260.

COCOA, the lb.	0	0	6
the produce of and imported from any British possession, the lb.	0	0	2
HUSKS and SHELLS, the lb.	0	0	1

By 3 & 4 W. 4, c. 52, § 32, no abatement of duties shall be made on account of any damage received by cocoa.

As to certificate of growth, see COFFEE.

COCOA PASTE or CHOCOLATE, the lb.	0	4	4
the produce of and imported from any British possession, the lb.	0	0	4

COCULUS INDICUS, the lb.	0	2	6
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EXTRACT or PREPARATION OF.

See EXTRACT.

COCUS WOOD. See EBONY.

CODILLA. See FLAX.

COFFEE, the lb.	0	1	3
the produce of and imported from any British possession in America, the lb.	0	0	6
the produce of and imported from Sierra Leone, the lb.	0	0	9
imported from any British possession within the limits of the East India company's charter, the lb.	0	0	9
imported from any other place within those limits, the lb.	0	1	0

By 3 & 4 W. 4, c. 52, § 37, coffee, cocoa, or spirits which shall be entered as being of the produce of some British possession in America, or the island of Mauritius, the master of the ship importing the same shall deliver to the collector or controller a certificate, under the hand of the proper officer of the place where such goods were taken on board, testifying that proof had been made in manner required by law that such goods are of the produce of some British possession in America, or of the island of Mauritius, stating the name of the place where such goods were produced, and the quantity and quality of the goods, and the number and denomination of the packages containing the same, and the name of the ship in which they are laden, and of the master thereof; and such master shall also make and subscribe a declaration before the collector or controller, and that such certificate was received by him at the place where such

COFFEE, *continued.*

COP.

goods were taken on board, and that the goods so imported are the same as are mentioned therein.

By 3 & 4 W. 4, c. 52 § 32, no abatement of duties shall be made on account of any damage received by coffee.

COIN, *viz.* COPPER. See COPPER

—— FOREIGN, of GOLD or SILVER. See BULLION.

—— FALSE MONEY, or COUNTERFEIT STERLING, and

—— SILVER, of the realm, or any money purporting to be such, not being of the established standard weight and fineness, prohibited to be imported on pain of forfeiture, 3 & 4 W. 4, c. 52, § 58.

COIR ROPE, TWINE, and STRANDS, the cwt. ... 0 5 0

—— OLD, and fit only to be made into mats, the ton 0 5 0

COLOCYNTH, the lb. 0 0 2

COLUMBO ROOT, the lb. 0 0 2

COMFITS, the lb. 0 1 0

COPPER, *viz.*

—— ORE, the cwt. 0 12 0

.... the produce of and imported from any
British possessions in America, the
cwt. 0 1 0

—— old, fit only to be re-manufactured, the cwt. 0 15 0

—— in plates and copper coin, the cwt. . . . 1 10 0

—— unwrought, *viz.* in brick or pigs, rose copper,
and all cast copper, the cwt. 1 7 0

—— in part wrought, *viz.* bars, rods, or ingots,
hammered or raised, the cwt. 1 15 0

—— manufactures of copper otherwise than enu-
merated or described, and copper-plates
engraved, the 100*l.* value 30 0 0

—— the produce of and imported from any British
possession within the limits of the East
India company's charter, *viz.*

—— ORE, the cwt. 0 1 0

.... old, fit only to be re-manufactured, the
cwt. 0 9 2

.... in plates and copper coin, the cwt. . . 0 15 0

.... unwrought, *viz.* in bricks or pigs, rose
copper, and all cast copper the cwt. 0 9 2

.... in part wrought, *viz.* bars, rods, or
ingots, hammered or raised, the cwt. 1 11 3

.... manufactures of copper not otherwise
enumerated or described, and copper-
plates engraved, the 100*l.* value..... 30 0 0

COPPERAS, *viz.*

—— Blue, the cwt. 0 5 0

—— Green, the cwt. 0 5 0

—— White, the cwt. 0 12 0

COR.

CORAL, viz.

— in fragments, the lb.	0	1	0
— whole, polished, the lb.	0	12	0
..... unpolished, the lb.	0	5	6
..... of British fishing or taking the lb.	0	0	6

CORDAGE, tarred or untarred (standing or running rigging in use excepted) the cwt.	0	10	9
— in actual use of a British ship, and being fit and necessary for such ship, and not or until otherwise disposed of	Free		
..... if and when otherwise disposed of the 100 <i>l.</i> value	20	0	0

CORDIAL WATERS. See SPIRITS.

CORK, the cwt.	0	8	0
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By 3 & 4 W. 4., c. 54, § 2, Cork, being the produce of Europe shall not be imported into the United Kingdom *to be used therein*, except in British ships, or in ships of the country of which the goods are the produce, or in ships from which the goods are imported.

CORKS, ready made, the lb.	0	7	0
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CORN.

The corn laws are exempted from the operation of the new customs acts, and it is understood that a revision of the corn laws is likely soon to take place. It would seem superfluous, therefore, to give them at large here. It may nevertheless be useful to remark that the duty is regulated by the average price as under-mentioned.—*Ed.*

Corn imported from any foreign country.

WHEAT.

According to the average price of wheat, made up and published in manner required by law, viz. 9 Geo. 4, c. 60.

Whenever such price shall be 62 <i>s.</i> and under 63 <i>s.</i> the quarter	1	4	8
63 <i>s.</i> 64 <i>s.</i>	1	3	8
64 <i>s.</i> 65 <i>s.</i>	1	2	8
65 <i>s.</i> 66 <i>s.</i>	1	1	8
66 <i>s.</i> 67 <i>s.</i>	1	0	8
67 <i>s.</i> 68 <i>s.</i>	0	18	8
68 <i>s.</i> 69 <i>s.</i>	0	16	8
69 <i>s.</i> 70 <i>s.</i>	0	13	8
70 <i>s.</i> 71 <i>s.</i>	0	10	8
71 <i>s.</i> 72 <i>s.</i>	0	6	8
72 <i>s.</i> 73 <i>s.</i>	0	2	8

Whenever such price shall be at or above 73 <i>s.</i> the duty shall be for every quarter	0	1	0
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Whenever such price shall be under 62 <i>s.</i> and not under 61 <i>s.</i> the duty shall be for every quarter	1	5	8
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And in respect of each integral shilling, or any part of each integral shilling, by which such price shall be under 61*s.* such duty shall be increased by 1*s.*

BARLEY.

Whenever the average price of barley, made up and published in manner required by law, shall be 33 <i>s.</i> and under 34 <i>s.</i> the quarter, the duty shall be for every quarter	0	12	4
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CORN.

g Geo. 4. c.
60.

- And in respect of every integral shilling by which such price shall be above 33s. such duty shall be decreased by 1s. 6d. until such price shall be 41s.
- Whenever such price shall be at or above 41s. the duty shall be for every quarter 0 1 0
- Whenever such price shall be under 33s. and not under 32s. the duty shall be for every quarter 0 13 10
- And in respect of each integral shilling, or any part of each integral shilling, by which such price shall be under 32s. such duty shall be increased by 1s. 6d.

OATS.

- Whenever the average price of oats, made up and published in manner required by law, shall be 25s. and under 26s. the quarter, the duty shall be for every quarter 0 9 3
- And in respect of every integral shilling by which such price shall be above 25s. such duty shall be decreased by 1s. 6d. until such price shall be 31s.
- Whenever such price shall be at or above 31s. the duty shall be for every quarter 0 1 0
- Whenever such price shall be under 25s. and not under 24s. the duty shall be for every quarter 0 10 9
- And in respect of each integral shilling, or any part of each integral shilling, by which such price shall be under 24s. such duty shall be increased by 1s. 6d.

RYE, PEAS, AND BEANS.

- Whenever the average price of rye, or of peas, or of beans, made up and published in manner required by law, shall be 36s. and under 37s. the quarter, the duty shall be for every quarter 0 15 6
- And in respect of every integral shilling by which such price shall be above 36s. such duty shall be decreased by 1s. 6d. until such price be 46s.
- Whenever such price shall be at or above 46s. the duty shall be for every quarter 0 1 0
- Whenever such price shall be under 36s. and not under 35s. the duty shall be for every quarter 0 16 9
- And in respect of each integral shilling, or any part of each integral shilling, by which such price shall be under 35s. such duty shall be increased by 1s. 6d.

WHEAT MEAL AND FLOUR.

- For every barrel, being 196 lb. duty equal in amount to the duty payable on 38½ gallons of wheat.

OATMEAL.

- For every quantity of 181½ lb. a duty equal in amount to the duty payable on a quarter of oats.

MAIZE OR INDIAN CORN, BUCK WHEAT, BEER OR BIGG.

- For every quarter, a duty equal in amount to the duty payable on a quarter of barley.

Produce of, and imported from, any British possession in North America, or elsewhere out of Europe.

WHEAT.

- For every quarter 0 5 0
- Until the price of British wheat, made up and published in manner required by law, shall be 67s. per quarter

CORN.

Whenever such price shall be at or above 67s. the duty shall be for every quarter 0 0 6

BARLEY.

For every quarter 0 2 6

Until the price of British barley, made up and published in manner required by law, shall be 34s. per quarter.

Whenever such price shall be at or above 34s. the duty shall be for every quarter 0 0 6

OATS.

For every quarter 0 2 0

Until the price of British oats, made up and published in manner required by law, shall be 25s. per quarter.

Whenever such price shall be at or above 25s. the duty shall be for every quarter 0 0 6

RYE, PEAS, AND BEANS.

For every quarter 0 3 0

Until the price of British rye, or of peas, or of beans, made up and published in manner required by law, shall be 41s.

Whenever such price shall be at or above 41s. the duty shall be for every quarter 0 0 6

WHEAT, MEAL, AND FLOUR.

For every barrel, being 196 lb. a duty equal in amount to the duty payable on 38½ gallons of wheat.

OATMEAL.

For every quantity of 181½ lb. a duty equal in amount to the duty payable on a quarter of oats.

MAIZE OR INDIAN CORN, BUCK WHEAT, BEER OR BIGG.

For every quarter, a duty equal in amount to the duty payable on a quarter of barley.

By 3 & 4 W. 4, c. 54, § 2. Corn or grain, being the produce of Europe, shall not be imported into the United Kingdom *to be used therein*, except in British ships, or in ships of the country of which the goods are the produce, or in ships of the country from which the goods are imported.

By 3 & 4 W. 4, c. 52, § 33, corn, grain, meal, flour and malt, shall not be re-imported into the United Kingdom for *home use*, upon the ground that the same had been legally exported thence, but the same shall be deemed to be foreign goods, whether originally such or not, and shall also be deemed to be imported for the first time into the United Kingdom.

Malt.—By § 58, malt prohibited to be imported for home use, on pain of forfeiture, but may be warehoused for exportation only.

AGRICULTURAL COMMITTEE, 1833.

VILLIAM JACOB, Esq. called in and examined.

You are at the head of the corn department at the Board of Trade?—
I am.

You have for many years directed your attention to the subject of the import of corn from abroad, and the supply from abroad; the production and consumption in foreign countries, and the

proportion which in each country they bear to each other?—My department is merely to form the average prices of English corn; but whatever I have attended to has been rather as an amateur before I had any thought or expectation of that employment.

Excepting the returns of the averages under the act of Parliament to the Board of Trade, is there any information col-

CORN.

lected by that Board relative to the agriculture of the country?—I am not aware of any.

You say your inquiries in regard to the growth of corn have not been confined to this country, but have been extended to foreign countries?—Yes, very much so; all the foreign countries except Russia.

Have your inquiries in respect of the growth of corn in foreign countries been recent?—I was on the continent last summer, not officially; of course, feeling an interest in the subject, and being acquainted with most of the large cultivators, I visited them and conversed with them on the subject.

Officially, have you visited foreign countries with reference to the growth in particular districts?—Yes.

Judging from your present inquiries and your recent visit, comparing the growth at antecedent periods in those districts from which the foreign supply is derived with the more recent inquiries you have made as to the present growth, should you say that the growth of corn had increased?—The growth of corn has increased.

Of corn for export?—There is very little wheat grown; there is no large quantity of wheat grown anywhere eastward of the Rhine, and we have no corn anywhere westward of the Rhine, except occasionally the gradual increase of cultivation which the rapid increase of population must create, for there is no country where the population has increased so rapidly, though it has been principally restricted to the low kinds of bread corn of the country, which generally not being subject to the prices of a foreign market are much more steady than the prices of wheat; wheat, for instance, will vary 150 per cent in its value, according to the English market, when rye will not vary in the same season 25 per cent.

Since the year 1828 has the growth of wheat eastward of the Rhine much increased?—I think not; I have not been on that part of the continent between 1827 and 1832, an interval of five years, but I see people from thence; I rather think the quantity of wheat has not much increased in that period.

The quantity imported into this country has increased?—Yes; but for seven years before the year 1828 our harvests were so abundant we had no occasion to import wheat from anywhere but from Ireland. From the year 1820 to 1828 no quantity of foreign wheat was im-

ported, except admitted, I believe, under a special act of Parliament, amounting to 200,000 or 300,000 quarters, perhaps more.

At what do you put the average consumption of wheat in the United Kingdom?—I calculated it five or six years ago at about 13,000,000 of quarters.

What was the quantity imported last year?—I believe near 2,000,000 of quarters last year; a large quantity of flour came from the United States the year before last, and a good deal of wheat from Canada; and Canada imported flour from the United States about equal to the wheat she sent here, as I see by comparing the Canada accounts and the accounts published by Congress in America.

There have been in some cases exportations from this country to Ireland?—Yes, in most years we have exported to Ireland, and in one year more than we received from Ireland.

Have subsequent inquiries made by you led you to the conclusion that the supply of corn of home growth is increasing or diminishing in quantity on the average of years?—I have no possible means of judging of that; it is impossible to say. The returns of quantities which have been made to my office have been increased; they were considerably increased in the year 1828, but that was owing to the act of Parliament, which included the returns of Irish corn, under the denomination of British corn. The whole of the Irish corn was omitted before that in the averages; after that it increased the quantity returned on the average. I have prepared a statement of the quantity of corn returned by the different inspectors in each year, from 1822 to the present time.

[The witness delivered in the same, which was read as follows]:—

Total number of quarters of wheat returned in the following years:

Quarters		Quarter.	
1822 ...	2,191,807	1828 ...	2,770,72
1823 ...	2,194,886	1829 ...	2,576,19
1824 ...	2,253,765	1830 ...	3,152,57
1825 ...	2,033,100	1831 ...	2,810,92
1826 ...	1,888,894	1832 ...	3,296,81
1827 ...	2,074,716		

Then, in your judgment, that increase is more apparent than real in consequence of the alteration of the law? Yes; and I apprehend that the Irish corn increased it beyond its real amount, because I believe the Irish circulates more between middlemen than English

CORN.

corn does. The great proportion of English corn goes from the farmer to the miller, but the Irish corn is imported at Liverpool or Bristol, for instance, and very often sold in the market there to a man who sells the same again at a shilling advance at Gloucester, or higher up the Severn, and therefore I apprehend that the effect of Irish corn is beyond what its quantity justifies.

In the multiplication of sales of the same batch the increase will appear to be greater than is real, the return being taken through the average of the sales?—Yes; we all know that there is about from 400,000 to 500,000 quarters of wheat imported from Ireland, and the increased quantity returned to the inspectors is greater than that; and I can account for it only by supposing it changes hands more frequently than English corn does.

Suppose we had an equal deficiency to that in the year 1816, do you not conceive we should have a great import from America of flour particularly, which would make up for the deficiency?—No, certainly not. I have lately looked at the account of Congress: the whole export of America, including 1832, scarcely exceeds 1,000,000 barrels on the average; 1,000,000 barrels is equal to 500,000 quarters of wheat, or nearly so; of that there is a demand for the West Indies constantly at least for

one half, and they can there make a better market, because they can make three trips to Cuba while they can make but one to England. But America has considerable power, because four-fifths of its population are employed in agriculture; and if the English markets were at all times open, and the price very high, or rather, if you could make corn as fixed in its price as cloth or iron, you might certainly obtain from the United States a large quantity of flour; but the Americans, knowing the uncertainty of seasons in this country, will not change their course of cultivation on the speculation of what may happen next year in a country so distant as England. Last year the Americans sent 1,800,000 barrels to Europe—some to England, some to France.

You stated that four-fifths of the American population are employed in agriculture; can you state what proportion of the population of Great Britain are employed in agriculture?—It appears from the population returns one-third, and in France two thirds.

Has the proportion of one-third comparison to the whole population increased or decreased since 1811?—They have both increased; but the class that are neither agricultural nor manufacturing have increased rather faster.

The following statement was delivered in and read:—

Comparative Statement of the Number and Occupation of Families in England (exclusive of Wales) in the years 1811, 1821, and 1831, according to the Population returns; also the proportions expressed in centesimal parts.

At the end of May in each year.	Total Families.	Employed in Agriculture.	Employed in Trade, Manufactures, &c.	All other Families.
1811 . . .	2,012,391	697,353	923,588	391,450
1821 . . .	2,346,717	773,732	1,118,295	454,690
1831 . . .	2,744,695	760,550	1,181,401	802,744
The above proportions expressed in centesimal parts.				
1811 . . .	100	34—7	45—9	19—4
1821 . . .	100	33	47—6	19—4
1831 . . .	100	27—7	43	29—3

Supposing the proportions in Wales and Scotland to be the same in 1831 as in 1811 and 1821, the above agricultural proportion in 1831 for Great Britain will remain unaltered; but the proportion of trade, manufacture, and handicraft will be reduced about 1 per cent.

NOTE.—The result of the enclosed statement appeared so extraordinary and unexpected, that its component parts have been carefully examined, but uniformly throughout the counties, agricultural and manufacturing, the same kind of result appears.

CORN.

An Account showing the Highest and Lowest Prices of Wheat in each of the last 20 years, and the Rate of Fluctuation, taken in periods of three years.

Date.	Highest Prices.	Date.	Lowest Prices.	Fluctuations per cent. in the three years.
1813—March 26 .	<i>s.</i> 120 <i>d.</i> 8	June 26 . .	<i>s.</i> 114 <i>d.</i> 7	From 54 <i>s.</i> 8 <i>d.</i> to 120 <i>s.</i> 8 <i>d.</i> ; being at the rate of 119 per cent.
June 26 .	114 7	Dec. 11 . .	72 4	
1814—Jan. 29 . .	77 7	May 14 . .	67 8	
Sept. 3 . .	78 8	Dec. 31 . .	65 8	
1815—April 22 .	70 4	Feb. 4 . .	56 11	From 53 <i>s.</i> 1 <i>d.</i> to 112 <i>s.</i> 3 <i>d.</i> ; being at the rate of 111 per cent.
August 5 .	69 6	Dec. 30 . .	54 8	
1816—May 25 . .	80 5	Jan. 27 . .	53 1	
Dec. 14 . .	103 11	July 6 . .	75 2	
1817—June 21 .	112 3	March 1 . .	97 6	From 46 <i>s.</i> 2 <i>d.</i> to 78 <i>s.</i> 11 <i>d.</i> ; being at the rate of 85 per cent.
June 28 .	112 7	Sept. 27 . .	84 0	
1818—April 25 .	91 3	June 13 . .	82 4	
July 25 . .	86 7	Dec. 26 . .	78 7	
1819—Feb. 20 .	78 11	June 12 . .	68 6	From 38 <i>s.</i> 1 <i>d.</i> to 67 <i>s.</i> 7 <i>d.</i> ; being at the rate of 76 per cent.
August 7 .	76 2	Dec. 25 . .	64 2	
1820—May 7 . .	71 2	Jan. 8 . .	63 0	
August 5 .	73 9	Dec. 23 . .	53 11	
1821—March 10 .	54 11	May 19 . .	51 5	From 49 <i>s.</i> 2 <i>d.</i> to 69 <i>s.</i> 8 <i>d.</i> ; being at the rate of 44½ per cent.
Sept. 29 . .	70 7	Dec. 29 . .	46 2	
1822—Jan. 26 .	50 7	June 22 . .	42 5	
July 20 . .	43 8	Oct. 26 . .	38 1	
1823—June 14 .	62 5	Jan. 4 . .	39 11	From 49 <i>s.</i> 2 <i>d.</i> to 69 <i>s.</i> 8 <i>d.</i> ; being at the rate of 44½ per cent.
June 28 .	60 2	Oct. 4 . .	46 4	
1824—Feb. 14 .	67 7	Jan. 3 . .	55 2	
Dec. 11 . .	67 4	Sept. 18 . .	53 11	
1825—May 21 . .	69 8	Jan. 1 . .	63 6	From 49 <i>s.</i> 2 <i>d.</i> to 69 <i>s.</i> 8 <i>d.</i> ; being at the rate of 44½ per cent.
July 2 . .	68 9	Dec. 31 . .	61 5	
1826—Jan. 28 . .	61 4	March 18 . .	54 11	
August 5 .	57 7	Oct. 21 . .	54 3	
1827—June 22 .	59 10	Jan. 26 . .	53 0	From 49 <i>s.</i> 8 <i>d.</i> to 76 <i>s.</i> 7 <i>d.</i> ; being at the rate of 57 per cent.
July 6 . .	60 9	Dec. 28 . .	49 2	
1828(a)—May 2 .	56 2	Jan. 18 . .	49 8	
Nov. 14 . .	76 7	July 18 . .	55 6	
1829—Jan. 2 . .	(b) 75 11	March 13 . .	66 2	From 55 <i>s.</i> 4 <i>d.</i> to 75 <i>s.</i> 11 <i>d.</i> ; being at the rate of 38 per cent.
Sept. 4 . .	68 3	Oct 30 . .	(c) 55 4	
1830—June 25 . .	67 5	Jan. 1 . .	55 5	
July 30 . .	(d) 74 11	Sept. 17 . .	60 2	
1831—Feb. 18 . .	(e) 75 1	May 27 . .	65 5	Being at the rate of 23¼ per cent.
July 1 . .	66 7	Oct. 21 . .	59 2	
1832—July 24 .	63 7	Oct. 19 . .	51 3	

(a) This being the year of transition from the old to the new system, is on that account kept distinct.

(b) This high price was but for one week.

(c) This low price was only for that one week.

(d) This price continued during two weeks.

(e) This was only the price of one week.

You are understood to have stated that there is a greater equability of price under the present law than you conceive there would be if that law was removed? — No; I only said there has been a greater equability since the existence of

the present law than ever was known for twenty years preceding; I have taken three years together. In the first of the three years, I think the variation between the lowest and the highest prices was 119 per cent.; in the second, 112 per

CORN, *continued*.

CUR.

cent.; in the third, 85 per cent.; in the next, I think, about 76 per cent.; the next, 44½; then came the year of the alteration of the law, when it was about 44 per cent.; the last three years, exclusive of 1832, it has been about 38

per cent.; all those fluctuations have varied regularly, descending from 119 per cent. to 38 per cent.; in the year 1832 they were less still, being only 23½ per cent., as will be seen by the account here delivered.

COTTON, *viz.*

Manufactures of, the 100 <i>l.</i> value	10	0	0
Articles of Manufactures of Cotton wholly or in part made up, not otherwise charged with duty, the 100 <i>l.</i> value	20	0	0
WOOL, or Waste of Cotton Wool. See WOOL.			

In France, in 1831, the cotton spun was 74,000,000*lb.* besides the British yarn smuggled through Flanders. In Alsace, power looms are increasing fast. Average wages of spinners, 5*s.* 8*d.*; hours of labour, twelve to fourteen hours. In Switzerland, in 1831, the cotton spun was 18,816,000*lb.* No. 40 costs 1*s.* 2½*d.*, when cotton is 8*d.* 3-5ths, wages, 4*s.* 5*d.*; wages in similar mills in Britain, 8*s.* 4*d.* In the Prussian and Rhenish Provinces, in 1830, the cotton spun was 7,000,000*lb.* Power-looms have been profitably introduced. In Saxony cotton-spinning is just commencing, and fast augmenting; in 1831 there was spun 1,200,000*lb.* of cotton; average wages, 3*s.* 6*d.* They spin as cheap as the British as high as No. 50 warp, and No. 80 weft. In Lombardy, in 1831, the cotton spun was 4,000,000*lb.* In Austria it is fast advancing; in 1831, 12,000,000*lb.*; average wages 3*s.* 9*d.* In India, the new mill, twelve miles above Calcutta, works every day, ninety-one hours in the week. The spinner managing, one mule earns 1*s.* 9*d.*; his piecers (three in number) 9*d.* to 1*s.* each. No. 20 to No. 40. In the United States, in 1831, the cotton spun was 77,550,000*lb.*—*Ed.*

The amazing cotton manufacture continues to increase. The reduction of the profits have sharpened the wits of the manufacturers, and men, women, and children, as well as machines, throw off an increasing quantity of work. We perceive, from the evidence of the Factory Bill, that the weekly quantity now spun by one spindle is twenty-one hanks of No. 40 a week. The cotton spun in Great Britain, in the year 1832, amounted to about 288,000,000*lb.* Of this vast quantity a tenth was spun in Scotland. The United States supply three-fourths of the consumption, or 213,000,000*lb.*; the East Indies about 20,000,000*lb.*; the West Indies 1,600,000*lb.* only.—*Glasgow Chronicle*, January, 1833.

CRANBERRIES, the gallon	0	0	1
CRAYONS, the 100 <i>l.</i> value	40	0	0
CREAM of TARTAR, the cwt.	0	2	0
CRYSTAL, <i>viz.</i>			
rough, the 100 <i>l.</i> value	20	0	0
cut, or in any way manufactured, except beads, the 100 <i>l.</i> value	30	0	0
CUBEBS, the <i>lb.</i>	0	0	6
CUCUMBERS, <i>viz.</i>			
pickled. See PICKLES.			
preserved in salt and water, the 100 <i>l.</i> value	20	0	0
CULM, the ton	2	0	0
CURRENTS, the cwt.	2	4	4

CURRANTS, *continued*. EMB.

By 3 & 4 W. 4, c. 54, § 2, being the produce of Europe, shall not be imported into the United Kingdom *to be used therein*, except in British ships, or in ships of the country of which the goods are the produce, or in ships from which the goods are imported.

By 3 & 4 W. 4, c. 52, § 32, no abatement of duties shall be made on account of any damage received by currants.

Currants pay on export from the Ionian Islands an *ad valorem* duty of 18½ per cent., being the same as that on oil, valonia, soap, &c. the other exports of the islands. The culture of the plant is one demanding a considerable outlay of capital; employing a great number of hands; and, above all, subject to many uncertainties. A blight, known by the name of 'brina,' occurring in the spring, frequently damages, and sometimes destroys a whole crop. At the time of the gathering, and when the fruit is drying, a single shower is fatal to the hopes and the care of the proprietor. Insurance against such accidents is unknown, perhaps impracticable.—*Letter from the Seat of the Ionian Government*, 1833.

D.

DAMASK. See LINEN.

DATES, cwt. 0 10 0

DERELICT. Foreign goods Derelict, Jetsam, Flotsam, Lagan, or Wreck, brought or coming into Great Britain or Ireland, are subject to the same duties and entitled to the same drawbacks as goods of the like kind regularly imported.

DIAGRYDIUM. See SCAMMONY.

DIAMONDS Free.

By 3 & 4 W. 4, c. 52, § 2, Diamonds may be landed in the United Kingdom without report, entry, or warrant.

DIAPER. See LINEN.

DICE, the pair 1 6 2

DOWN, the lb. 0 1 3

DRAWINGS. See PRINTS.

DRUGS, not particularly charged, the cwt. 0 10 0

E.

EARTHENWARE, not otherwise enumerated or described, the 100*l.* value 15 0 0

East India; goods of places within the limits of the East India Company's Charter, unless into such Ports as shall be approved of by the Lords of the Treasury, and declared by order in council to be fit and proper for such importation; prohibited to be imported on pain of forfeiture. 3 & 4 W. 4, c. 52, § 58.

EBONY of all sorts, the ton 5 0 0

——— the produce of and imported from any British possession, the ton 0 3 0

EGGS, the 120 0 0 10

EMBROIDERY and NEEDLEWORK, the 100*l.* value 30 0 0

FIS.

ENAMEL, the lb.	0	7	2
ESSENCE, viz.			
being Oil. See Essential Oil, in OIL.			
of SPRUCE, the 100l. value	20	0	0
not otherwise enumerated or described,			
the lb.	0	4	6
EUPHORBIIUM, the cwt.	0	6	0
EXTRACT, viz.			
CARDAMOMS,			
COCULUS INDICUS,			
GRAINS, viz.			
Guinea Grains,	Extract or pre- paration of, the 100l. value. . .	75	0 0
of Paradise,			
LICKORICE,			
NUX VOMICA,			
OPIUM,			
PEPPER, viz, Guinea	Extract or pre- paration of, the 100l. value . .	25	0 0
Pepper,			
PERUVIAN or JESUITS' BARK, Extract or			
preparation of, the lb.	0	5	0
QUASSIA, Extract or preparation of, the			
100l. value	50	0	0
RADIX RHATANIÆ, Extract or preparation			
of, the lb.	0	5	0
VITRIOL, Extract or preparation of, the			
100l. value	25	0	0
Extract or preparation of any article not			
being particularly enumerated or de-			
scribed, nor otherwise charged with duty,			
the 100l. value	20	0	0
OR, and in lieu of any of the above duties,			
at the option of the importer, the lb.	0	10	0

F.

FEATHERS, viz.

for beds, in beds or not, the cwt.	2	4	0
OSTRICH, dressed, the lb.	1	10	0
undressed, the lb.	0	10	0
not otherwise enumerated or described,			
dressed, the 100l. value	20	0	0
undressed, the 100l. value	10	0	0

FIGS, the cwt.	1	1	6
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By 3 & 4 W. 4, c. 54, § 2, Figs being the produce of Europe, shall not be imported into the United Kingdom *to be used therein*, except in British ships, or in ships of the country of which the goods are the produce, or in ships of the country from which the goods are imported.

By 3 & 4 W. 4, c. 52, § 32, no abatement of duties shall be made on account of any damage received by figs.

FISH, viz.

EELS, the ship's lading	13	1	3
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FISH, *continued.*

FLA.

— LOBSTERS Free.

By 3 & 4 W. 4, c. 52, § 2, Lobsters fresh, however taken or imported, may be landed in the United Kingdom without report, entry, or warrant.

— OYSTERS, the bushel 0 1 6

— STOCK FISH, the 120 0 5 0

— STURGEON, the keg, not containing more than five gallons 0 9 0

— TURBOTS Free.

By 3 & 4 W. 4, c. 52, § 2, Turbots fresh, however taken or imported, may be landed in the United Kingdom without report, entry, or warrant.

— FRESH FISH, of British taking and imported in British ships or vessels Free.

— CURED FISH, of British taking and curing, and imported in British vessels Free.

By 3 & 4 W. 4, c. 52, § 2, Fresh fish of *British* taking and imported in British ships may be landed in the United Kingdom without report, entry, or warrant.

By 3 & 4 W. 4, c. 52, § 44, Fresh fish of every kind, of *British* taking and imported in *British* ships, and fresh lobsters and turbot, however taken or in whatever ship imported, and cured fish of every kind, of *British* taking and curing, imported in *British* ships, shall be imported free of all duties, and shall not be deemed to be included in any charge of duty imposed by any act hereafter to be made on the importation of goods generally: Provided always, that before any cured fish shall be entered free of duty, as being of such taking and curing, the master of the ship importing the same shall make and subscribe a declaration before the collector or controller, that such fish was actually caught and taken in *British* ships, and cured by the crews of such ships, or by his Majesty's subjects.

Fish of *foreign* taking or curing, or in foreign vessels, except turbot and lobsters, stockfish, live eels, anchovies, sturgeon, botargo, and caviare, prohibited to be imported for *home use* on pain of forfeiture, but may be warehoused for exportation only, except dried and salted fish, not being stockfish. 3 & 4 W. 4, c. 52, § 58.

FISHING NETS, old. See RAGS.

FLAX, and Tow or CODILLA of HEMP or FLAX, whether dressed or undressed, the cwt. 0 0 1

By 3 & 4 W. 4, § 2. Flax being the produce of Europe shall not be imported into the United Kingdom *to be used therein* except in British ships, or in ships of the country of which the goods are the produce, or in ships from which the goods are imported.

NEW ZEALAND FLAX.—Dr. Hooker, of Glasgow, has just published an account of the *Phormium Tenax*, or New Zealand Flax, with a figure of the plant. It seems hardy, for it has withstood the winter of Invernesshire in the open border, and has lately flowered near Birmingham. But what must be deemed most important is, that the trade in this flax with the New Zealanders has greatly increased of late years. According to the statistical returns of New South Wales for 1821 only sixty tons, valued at 2,600*l.*, were exported from Sydney to Britain during that year; while, during 1830, the quantities stated as the imports into Sydney for the English market were 841 tons, and in 1831 no fewer than 1,062 tons. Its present price in London may be stated at from 1*l.* to 2*l.* per ton, its quality and price varying. The flax is prepared by the natives, and in strength of fibre, and also in whiteness, far exceeds any analogous material; so that for cordage and canvas it is invaluable. Mr.

FLAX, *continued.*

GLA.

Busby, civil engineer at Sydney, and a most competent judge, recommends his trade to the fostering care of government, as being calculated to open a considerable demand for British manufactures, and to yield in return an article of raw produce "not only valuable to England as a manufacturing country, but indispensable to her greatness as a maritime power; and" he adds in a spirit with which many of our readers will sympathise, "apart from all motives of interest, it is deserving of attention from the opportunities which it affords of civilising and converting to Christianity one of the most interesting races of people which British enterprise has yet discovered in any quarter of the globe."—*Ed.*

FLOCKS, the cwt. 0 19 0

FLOTSAM. See DERELICT.

FLOWER ROOTS, the 100l. value 20 0 0

FLOWERS, ARTIFICIAL, not made of silk, the 100l. value 25 0 0

FOSSILS, not otherwise enumerated or described, the 100l. value 20 0 0

———— SPECIMENS OF. See SPECIMENS.

FRAMES, for pictures, prints, or drawings, the 100l. value 20 0 0

FRANKINCENSE, See OLIBANUM.

FRUIT, raw, not otherwise enumerated, the 100l. value 5 0 0

FUSTIC, the ton 0 4 6

———— imported from any British possession, the ton 0 3 0

G

GALLS, the cwt. 0 2 0

GAMBOGE, the cwt. 0 4 0

GARNETS, the lb. 0 10 0

———— cut, the lb. 1 10 0

GAUZE of THREAD, the 100l. value 30 0 0

GENTIAN, the cwt. 0 4 0

GINGER, the cwt. 2 13 0

———— preserved, the lb. 0 1 3

———— the produce of, and imported from, any British possession, the cwt. 0 11 0

..... preserved, the lb. 0 0 1

GINSENG, the cwt. 0 4 0

GLASS, *viz.*

———— CROWN GLASS, or any kind of window glass (not being plate glass or German sheet glass) the cwt. 8 6 8

———— GERMAN SHEET GLASS, the cwt. 10 0 0

———— PLATE GLASS, superficial measure, *viz.*

..... not containing more than nine square feet, the square foot 0 6 0

..... containing more than nine square feet, and not more than fourteen square feet, the square foot 0 8 0

..... containing more than fourteen square feet, and not more than thirty-six square feet, the square foot 0 9 6

GLASS, *continued*.

HAI.

— PLATE GLASS, containing more than thirty-six square feet, the square foot . . .	0	11	0
— GLASS MANUFACTURES not otherwise enumerated or described, and old broken glass fit only to be re-manufactured, the 100 <i>l</i> . value . . .	20	0	0
..... and further for every cwt. . .	4	0	0

GLOVES, of LEATHER, *viz.*

— HABIT GLOVES, the dozen pair . . .	0	4	0
— MEN'S GLOVES, the dozen pair . . .	0	5	0
— WOMEN'S GLOVES or MITTS, the dozen pair . . .	0	7	0

Gloves of leather, unless in ships of seventy tons or upwards, and in packages containing one hundred dozen pairs of such gloves, prohibited to be imported on pain of forfeiture. 3 & 4 W. 4, c. 52, § 58.

GLUE or GELATINE, the cwt. 0 12 0

— Clippings or waste of any kind fit only for making glue, the 100 <i>l</i> . value . . .	1	0	0
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GRAINS, *viz.*

— GUINEA GRAINS, the lb.	0	2	0
----------------------------------	---	---	---

..... EXTRACT or PREPARATION OF.

See GRAINS, in EXTRACT.

— of PARADISE, the lb.	0	2	0
--------------------------------	---	---	---

..... EXTRACT or PREPARATION OF.

See GRAINS, in EXTRACT.

GRANILLA, the lb.	0	0	2
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GRAPES, the 100 <i>l</i> . value	20	0	0
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GREASE, the cwt.	0	1	8
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GREAVES for dogs, the cwt.	0	2	0
------------------------------------	---	---	---

GUINEA WOOD, the ton	0	5	0
--------------------------------	---	---	---

GUM, <i>viz.</i> ANIMI, COPAL, ARABIC, SENEGAL, TRAGACANTH, LAC DYE, SHELLAC, STORAX, ASSAFÆTIDA, AMMONIACUM, KINO, GUIACUM, and other GUM not otherwise charged, the cwt. . .	0	6	0
--	---	---	---

GUNPOWDER, the cwt.	3	0	0
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Gunpowder, except by *licence* from His Majesty, such licence to be granted for furnishing His Majesty's stores only, prohibited to be imported on pain of forfeiture. 3 & 4 W. 4, c. 52, § 58.

GYPSUM, the ton	1	11	8
---------------------------	---	----	---

— the produce of, and imported from, any British possession, the ton	0	1	3
--	---	---	---

H

HAIR, *viz.*

— CAMEL'S HAIR or WOOL, the lb.	0	0	1
..... the produce of, and imported from, any British possession	Free.		

— Cow, Ox, BULL, or ELK HAIR, the cwt.	0	0	6
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— GOAT'S HAIR. See WOOL.			
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— HORSE HAIR, the cwt.	0	0	6
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— HUMAN HAIR, the lb.	0	1	0
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HAIR, <i>continued.</i>	HID.	£	s.	d.
not otherwise enumerated or described, the 100l. value		5	0	0
MANUFACTURES of HAIR or GOATS' WOOL, or of hair or goats' wool and any other material, and articles of such manufacture wholly or in part made up, not particularly enumerated, or otherwise charged with duty, the 100l. value		30	0	0
HAMS, the cwt.		1	8	0
HARP STRINGS, or Lute Strings, silvered, the 100l. value		20	0	0
HATS or BONNETS, <i>viz.</i>				
— BAST, CHIP, CANE, or HORSE-HAIR HATS or BONNETS, each hat or bonnet not exceeding 22 inches in diameter, the dozen		1	0	0
..... each hat or bonnet exceeding 22 inches in diameter, the dozen		2	0	0
— STRAW HATS or BONNETS, each hat or bonnet not exceeding 22 inches in diameter, the dozen		3	8	0
..... each hat or bonnet exceeding 22 inches in diameter, the dozen		6	16	0
— made of or mixed with felt, hair, wool, or beaver, the hat		0	10	6
HAY, the load of 36 trusses, each truss being 56 lb.		1	4	0
HEATH for brushes, the cwt.		0	9	2
HELEBORE, the lb.		0	0	1
HEMP, DRESSED, the cwt.		4	15	0
— ROUGH or UNDRESSED, or any other vegetable substance of the nature and quality of undressed hemp, and applicable to the same purposes, the cwt.		0	0	1

By 3 and 4 W. 4, c. 54, § 2, Hemp being the produce of Europe shall not be imported into the United Kingdom, *to be used therein*, except in British ships, or in ships of the country of which the goods are the produce, or in ships from which the goods are imported.

HIDES, *viz.*

— HORSE, MARE, GELDING, BUFFALO, BULL, COW, or OX HIDES, <i>viz.</i>				
..... not tanned, tawed, curried, or in any way dressed, <i>viz.</i>				
..... DRY, the cwt.		0	4	8
..... WET, the cwt.		0	2	4
..... the produce of and imported from the West Coast of Africa, each hide not exceeding 14lb. weight, the cwt.		0	2	4
..... the produce of and imported from any British possession, <i>viz.</i>				
..... DRY, the cwt.		0	2	4
..... WET, the cwt.		0	1	2
— tanned and not otherwise dressed, the lb.		0	0	6

HIDES, <i>continued.</i>	HOO.	£	s.	d.
— tanned and not otherwise dressed, the produce of and imported from any British possession, the lb.		0	0	3
..... cut or trimmed		0	0	9
..... the produce of and imported from any British possession, the lb.		0	0	4½
..... and pieces of such hides, tawed, curried, or in any way dressed, the lb.		0	0	9
..... the produce of and imported from any British possession, the lb.		0	0	4½
..... cut or trimmed, the lb.		0	1	2
..... the produce of and imported from any British possession the lb.		0	0	7
— TAILS. See TAILS.				
— LOSH HIDES, the lb.		0	1	8
— MUSCOVY or RUSSIA HIDES, tanned, coloured, shaved or otherwise dressed, the hide		0	5	0
..... pieces tanned, coloured, shaved, or otherwise dressed, the lb.		0	2	6
— HIDES, or PIECES of HIDES, raw or undressed, not particularly enumerated or described, nor otherwise charged with duty, imported from any British possession in America, the 100l. value		5	17	6
— HIDES or PIECES of HIDES, RAW or UNDRESSED, not particularly enumerated or described, nor otherwise charged with duty, the 100l. value		20	0	0
— HIDES, or PIECES of HIDES, TANNED, TAWED, CURRIED, or IN ANY WAY DRESSED, not particularly enumerated or described, nor otherwise charged with duty, the 100l. value		30	0	0

Hides, or any other part of cattle or beast, His Majesty may, by order in council, prohibit, in order to prevent any contagious distemper. 3 & 4 W. 4, c. 52, § 58.

HONES, the 100	1	3	0
HONEY, the cwt.	0	15	0
— the produce of and imported from any British possession, the cwt.	0	5	0
HOOFS of CATTLE, the 100l. value	1	0	0

Hoofs or any other part of cattle or beast His Majesty may, by order in council, prohibit the importation of, in order to prevent any contagious distemper. 3 & 4 W. 4, c. 52, § 58.

HOOPS, <i>viz.</i>			
— of IRON, the cwt.	1	3	9
— of WOOD, <i>viz.</i>			
..... not exceeding six inches in length, the 1000	0	5	0
..... exceeding six feet and not exceeding nine feet in length, the 1000	0	7	6
..... exceeding nine feet and not exceeding twelve feet in length, the 1000	0	10	0

HOOPS, *continued*.

IND.

	of wood exceeding twelve feet and not ex-	£	s.	d.
_____	ceeding fifteen feet in length, the			
_____	1000	0	12	6
_____	exceeding fifteen feet in length, the			
_____	1000	0	15	0
HOPS, the cwt.	. . . . .	8	11	0

By 3 & 4 W. 4, c. 52, § 33, Hops shall not be re-imported into the United Kingdom for *home use*, upon the ground that the same had been legally exported from thence; but the same shall be deemed to be foreign goods, whether originally such or not, and shall also be deemed to be imported for the first time into the United Kingdom.

HORNS, HORN TIPS, and PIECES of HORNS, not other-
wise charged with duty, the cwt.

0 2 4

His Majesty may, by order in council, prohibit the importation of horns, in order to prevent any contagious distemper. 3 & 4 W. 4, c. 52, § 58.

HORSES, MARES, or GELDINGS, each

1 0 0

HUNGARY WATER. See SPIRITS.

I and J

JALAP, the lb.

0 0 6

JAPANNED or LACQUERED WARE, the 100l.

value

20 0 0

JET, the lb.

0 0 2

JETSAM. See DERELICT.

JEWELS, EMERALDS, RUBIES, and all other PRE-
CIOUS STONES, except Diamonds, viz.

_____ set, the 100l. value

20 0 0

_____ not set, the 100l. value

10 0 0

INDIA RUBBERS. See CAOUTCHOUC.

INDIGO, the lb.

0 0 4

_____ the produce of and imported from any British

possession, the lb.

0 0 3

The next season, it is expected, will produce, with favourable or unfavourable weather, ranging between 60,000 to 80,000 maunds of indigo, or admitting the largest quantity, 22,000 chests, which would be distributed as follows:—

To France 6,000 Chests.

America 2,000

Persian Gulf. 1,000

England 13,000

22,000 chests, weighing 80,000 maunds.

The quantity for England would, under this view, be scarcely one half of what is required for the consumption and export, which amounted last year as follows, viz. :—

Home consumption 8,000 chests.

Export 20,000

28,000 chests.

Anticipating this short importation, prices may rise half-a-crown per lb. above the present rates, which would then be remunerating, but at the rates now current there is no temptation for embarking capital in such a precarious branch of trade as indigo cultivation.—*Correspondent of The Times*.

Mafusil, Aug. 6th, 1833.

	LAM.	£	s.	d.
INK, for printers, the cwt.		0	10	0
INKLE, unwrought, the lb.		0	0	10
— wrought, the lb.		0	5	2
IRON, viz.				
— IN BARS, or UNWROUGHT, the ton		1	10	0
..... the produce of and imported from any British possession, the ton		0	2	6
— SLIT or HAMMERED into RODS, and iron drawn or hammered less than three-fourths of an inch square, the cwt.		0	5	0
— CAST, the 100l. value		10	0	0
— HOOPS. See HOOPS.				
— OLD BROKEN and OLD CAST IRON, the ton		0	12	0
— ORE, the ton		0	5	0
— PIG IRON, the ton		0	10	0
..... the produce of and imported from any British possession, the ton		0	1	3
— CHROMATE OF IRON, the ton		0	5	0
— WROUGHT, not otherwise enumerated or de- scribed, the 100l. value		20	0	0

*An Account of the Importation into Great Britain of Iron and Steel,
during the year 1832.*

1. Iron in Bars, or Unwrought.				6. Sundry Iron.			
From	Tons.	cwt.			Tons.	cwt.	
Sweden.	11,630	13½		Iron slit, hammered or drawn	1	14½	
Russia	6,618	18½		Iron wire	0	11½	
Norway	515	17½			2	6½	
France	140	19½		The total quantity of Iron imported in 1832 (besides cast iron of the de- clared value of 105l. 2s. 10d.) was 19,871 tons. 6½ cwt.			
Spain	47	9		7. Steel Unwrought.			
Other parts	7	15		From	Tons.	cwt.	lb.
	18,961	12½		Sweden	605	0	0
2. Iron in pigs.				The Netherlands	0	8	0
The U. S. of America ...	29	3		Other Countries	16	16	56
Netherlands	1	3			622	4	56
	30	6		8. Steel Wire.			
3. Old broken, and old cast Iron.					Tons.	cwt.	lb.
Sweden	44	0		Germany	0	0	50
Guernsey, Jersey, and Man	28	19		The total of Unwrought Steel & Steel Wire imported in 1832, is 622 tons 5 cwt. 4 lb.			
Germany	24	16		9. Iron and Steel Manufactures not otherwise described.			
Norway	24	9		Entered by weight. Ent. at value	Tons.	cwt.	
Russia	5	0		The Netherlands 198	9½	£527	6 0
Other Countries	32	3		Russia	2	4½	7 0 0
	159	7		Spain	0	18½	10 0 0
4. Iron Ore.				Germany		1,249	10 0
Norway	238	0½		France		692	6 9
The Netherlands	135	13		Other Countries 0	14½	286	15 6
Other Countries	4	3½			197	6½	£2,772 18 3
	377	17					
5. Chromate of Iron.							
The U. S. of America	333	3½					
The Netherlands	5	1½					
Other Countries	1	11½					
	339	17					

	LEA.	£	s.	d.
ISINGLASS, the cwt.		2	7	6
the produce of and imported from any British possession, the cwt.		0	15	10

ISLE OF MAN.

Goods from the *Isle of Man*, except such as be of the growth, produce, or manufacture thereof; prohibited to be imported into the United Kingdom, on pain of forfeiture. 3 & 4 W. 4, c. 52, § 58.—See ISLE OF MAN, PART IX.

JUICE of LEMONS, LIMES, and ORANGES, the gallon	0	0	0 $\frac{1}{4}$
JUNK, OLD. See RAGS, OLD.			

K.

KELP. See ALKALI.

L.

LAC, viz. STICK LAC, the cwt.	0	1	0
LACE, viz. THREAD LACE, the 100l. value	30	0	0
LACQUERED WARE. See JAPANNED WARE.			
LAGAN. See DERELICT.			

LAMB prohibited to be imported for home use on pain of forfeiture, but may be warehoused for exportation only. 3 & 4 W. 4, c. 52, § 58, 59, 60.

LAMP BLACK, the cwt.	1	0	0
LAPIS CALAMINARIS, the cwt.	0	1	0
LARD, the cwt.	0	8	0
LATTEN, the cwt.	0	4	0
SHAVEN, the cwt.	0	6	0
LAVENDER FLOWERS, the lb.	0	0	10
LEAD, viz.			
BLACK, the cwt.	0	4	0
CHROMATE of LEAD, the lb.	0	2	0
ORE, the ton	1	5	0
PIG, the ton	2	0	0
RED, the cwt.	0	6	0
WHITE, the cwt.	0	7	0

LEATHER, viz. pieces of leather, or leather cut into shapes, or any article made of leather, or any manufacture whereof leather is the most valuable part, not otherwise enumerated or described, the 100l. value

LEAVES of GOLD, the 100 leaves	30	0	0
	0	3	0

Gold-beating.—Reaumur asserts, that in an experiment he made, one grain of gold was extended to rather more than forty-two square inches of leaf-gold; and that an ounce of gold, which in the form of a cube, is not half an inch either high, broad, or long, is beat under the hammer into a surface of 150 square feet. The process is as follows:—The gold is melted in a crucible, and taken to the flattening mills, where it is rolled out till it becomes of the consistence of tin; it is then cut into small square pieces, and each piece is laid between a leaf of skin (known by the name of goldbeaters' skin); two

LIN.

LEAVES of GOLD, *continued*.

parchment bands are then passed over the whole, and each band is reversed; it is then hammered out to the size of the skin, taken out, cut, and hammered over again, and so on till it is sufficiently thin; when it is placed in books, the leaves of which are rubbed with red ochre, to prevent the gold adhering to them. There are gold leaves not thicker, in some parts, than the three hundred and sixty thousandth part of an inch.—*Burton*.

LEAVES of ROSES, the lb. 0 0 2

LEECHES, the 100*l*. value 5 0 0

LEMONS. See ORANGES.

PEEL OF, the lb. 0 0 5

PRESERVED IN SUGAR. See SUCCADES.

LENTILES, the bushel 0 0 10

LIGNUM, *viz*.

QUASSIA. See QUASSIA.

VITÆ, the ton 2 0 0

the produce of and imported from any
British possession, the ton . . . 0 10 0

LINEN, or LINEN and COTTON, *viz*.

CAMBRICS and LAWNS, commonly called French
Lawns, the piece not exceeding eight
yards in length, and not exceeding
seven eighths of a yard in breadth,
and so in proportion for any greater
or less quantity.

plain 0 6 0

bordered handkerchiefs . . . 0 5 0

LAWNS of any other sort, not French, *viz*.

not containing more than sixty threads
to the inch of warp, the square yard, 0 0 9

containing more than sixty threads to
the inch of warp, the square yard . 0 1 0

DAMASKS and DAMASK DIAPER, *viz*.

until the 6th of January 1834, the
square yard 0 2 1½

from the 5th of January 1834, the
square yard 0 2 0

DRILLINGS, TICKS, and TWILLED LINENS, *viz*.

until the 6th of January 1834, the
square yard 0 0 8½

from the 5th of January 1834, the
square yard 0 0 8

SAIL CLOTH, the square yard 0 0 7½

PLAIN LINENS and DIAPER not otherwise
enumerated or described, and whether
chequered or striped with dyed yarn or
not, *viz*.

not containing more than twenty threads
to the inch of warp,

until the 6th of January 1834, the
square yard 0 0 2½

LIN.		£	s.	d.
LINEN, PLAIN LINENS and DIAPER <i>continued.</i>				
.....	from the 5th of January 1834, the square yard	0	0	2½
.....	containing more than twenty threads and not more than twenty-four threads to the inch of warp,			
.....	until the 6th of January 1834, the square yard	0	0	3½
.....	from the 5th of January 1834, the square yard	0	0	3
.....	containing more than twenty-four threads and not containing more than thirty threads to the inch of warp,			
.....	until the 6th of January 1834, the square yard	0	0	4½
.....	from the 5th of January 1834, the square yard	0	0	4
.....	containing more than thirty threads and not containing more than forty threads to the inch of warp,			
.....	until the 6th of January 1834, the square yard	0	0	5
.....	from the 5th of January 1834, the square yard	0	0	4½
.....	containing more than forty threads and not containing more than sixty threads to the inch of warp,			
.....	until the 6th of January 1834, the square yard	0	0	8½
.....	from the 5th of January 1834, the square yard	0	0	8
.....	containing more than sixty threads and not containing more than eighty threads to the inch of warp,			
.....	until the 6th of January 1834, the square yard	0	0	10½
.....	from the 5th of January 1834, the square yard	0	0	10
.....	containing more than 80 threads, and not containing more than 100 threads to the inch of warp,			
.....	until the 6th of January 1834, the square yard	0	1	0½
.....	from the 5th of January 1834, the square yard	0	1	0
.....	containing more than 100 threads to the inch of warp,			
.....	until the 6th of January 1834, the square yard	0	1	7
.....	from the 5th of January 1834, the square yard	0	1	6

LINEN, <i>continued</i> .	MAD.	£	s.	d.
OR, and instead of the duties herein-before imposed upon linens according to the number of threads in the warp, at the option of the importer, the 100 <i>l.</i> value		40	0	0
<i>Note</i> .—No increased rate of duty to be charged on any linen or lawns for any additional number of threads not exceeding two threads for such as are not of thirty threads to the inch, nor for any additional number of threads not exceeding five threads for such as are of thirty threads and upwards to the inch.				
SAILS, the 100 <i>l.</i> value		30	0	0
..... in actual use of a British ship, and fit and necessary for such ship, and not otherwise disposed of				Free.
..... if when otherwise disposed of, the 100 <i>l.</i> value		20	0	0
MANUFACTURES of linen, or of linen mixed with cotton or with wool, not particularly enumerated or otherwise charged with duty, the 100 <i>l.</i> value		25	0	0
ARTICLES of MANUFACTURES of LINEN, or of linen mixed with cotton or with wool, wholly or in part made up, not otherwise charged with duty, the 100 <i>l.</i> value		40	0	0
LINSEED CAKES, the cwt.		0	0	2
LIQUORICE JUICE, or SUCCUS LIQUORITLÆ, the cwt.		3	15	0
POWDER, the cwt.		5	10	0
ROOT, the cwt.		3	3	4
EXTRACT or Preparation of.	See EXTRACT.			
LITHARGE of GOLD or SILVER, the cwt.		0	2	0
LIVE CREATURES illustrative of Natural History				Free.
LIVERWORT. See LICHEN ISLANDICUS in MOSS.				
LOGWOOD, the ton		0	4	6
imported from any British possession, the ton		0	3	0
LUPINES, the cwt.		0	5	0
LUTE STRINGS. See CATLINES.				
M.				
MACARONI, the lb.		0	0	2
MACE, the lb.		0	4	6
imported from any British possession within the limits of the East India Company's charter, the lb.		0	3	6
the produce of and imported from any other British possession, the lb.		0	3	6
MADDER, the cwt.		0	2	0
ROOT, the cwt.		0	0	6
By 3 and 4 W. 4, c. 54, § 2, Madders and Madder Roots, being the pro-				

DER, *continued.* MOD.

f Europe, shall not be imported into the United Kingdom *to be used*
except in British ships, or in ships of the country of which the goods
produce, or in ships from which the goods are imported.

NA GRECIA WARE, the 100*l.* value . . . 5 0 0

OGANY, the ton . . . 7 10 0

—— imported from the Bay of Honduras in a
British ship cleared out from the port
of Belize, the ton . . . 1 10 0

—— imported from any British possession,
the ton . . . 4 0 0

GANESE ORE, the ton . . . 0 10 0

GOES. See PICKLES.

NA, the lb. 0 0 3

USCRIPTS, the lb. 0 0 2

S or CHARTS, plain or coloured, each map or
rt, or part thereof 0 0 6

BLE. See STONE.

BLES for Children. See TOYS.

MALADE, the lb. 0 1 3

—— the produce of and imported from any
British possession, the lb. 0 0 1

FIC, the cwt. 0 6 0

S, *viz.*

- of Bast, the 100 1 3 9

- imported from any British possession, the 100*l.*
value 5 0 0

- not otherwise enumerated or described, the 100*l.*
value 20 0 0

TING, the 100*l.* value 20 0 0

—— imported from any British possession, the
100*l.* value 5 0 0

TRESSES, the 100*l.* value 20 0 0

D or METHEGLIN, the gallon 0 6 7

ALS of GOLD or SILVER Free.

—— of any other sort, the 100*l.* value 5 0 0

LARS, the bushel 0 1 0

ASSES. See SUGAR.

TING POTS for Goldsmiths. See POTS.

CURY, prepared, the 100*l.* value 30 0 0

AL, *viz.*

— BELL METAL, the cwt. 1 0 0

— LEAF METAL (except Leaf Gold), the packet
250 leaves 0 0 3

HEGLIN. See MEAD.

BOARDS, the cwt. 3 8 2

IRALS not otherwise enumerated or described,
the 100*l.* value 20 0 0

MINERALS, <i>continued.</i>	MUS.	£	s.	d.
— Specimens of. See SPECIMENS.				
MODELS of Cork or Wood, the 100 <i>l.</i> value . . .		5	0	0
MOSS, <i>viz.</i>				
— LICHEN ISLANDICUS, the lb.		0	0	1
— ROCK, for dyers' use, the ton		0	5	0
— not otherwise charged, the 100 <i>l.</i> value		5	0	0
MOTHER-OF-PEARL SHELLS, the 100 <i>l.</i> value		5	0	0
MULES, each		0	10	0
MUM. See BEER.				
MUSICAL INSTRUMENTS, the 100 <i>l.</i> value		20	0	0

By Customs order, dated January 28, 1833, the indulgence granted by Treasury order of October 3, 1818, [p. 72, 15th edit.] in respect of books and maps the property of individuals, and brought over by passengers from abroad, being charged with duty only once, is extended to musical instruments.

Ancient music.—The Egyptian flute was only a cow's horn with three or four holes in it, and their harp or lyre had only three strings; the Grecian lyre had only seven strings, and was very small, being held in one hand; the Jewish trumpets that made the walls of Jericho fall down, were only rams' horns; their flute was the same as the Egyptian; they had no other instrumental music but by percussion, of which the greatest boast made was the psaltery, a small triangular harp or lyre with wire strings and struck with an iron needle or stick; their sacbut was something like a bagpipe; the timbrel was a tambourine; and the dulcimer was a horizontal harp, with wire strings, and struck with a stick like a psaltery. They had no written music; had scarcely a vowel in their language; and yet, (according to Josephus) had two hundred thousand musicians playing at the dedication of the temple of Solomon.—*Dr. Burney's Hist. of Music.*

Violins.—The finer order of violins are expensive instruments; a brilliant toned violin can seldom be had in England or France for less than fifty guineas. Violins have been raised even so high as 250*l.* The general price for a Stradivarius is a hundred guineas. The choice of violins cannot be made but by a master's experience. But new instruments are always to be avoided: if they have a good tone it is almost sure to grow worse. The best violins are generally repulsive in their early tone, and few of them are good for any thing under fifty years. The violin makers most remarkable are, Amati, of Cremona—(there were several of the name, Andreas, Jerome, and Anthony, his sons, and Nicholas, the son of Anthony)—he flourished about 1600. Their violins are distinguished by beauty of shape and sweetness of tone. Stradivarius; there were two of the name, both of Cremona; the latter was living in 1700. His signature was *Antonius Stradivarius Cremonensis faciebat, anno A. S.* Andreas Guarnerius, also of Cremona. His signature was *Andreas Guarnerius, fecit Cremonæ, substiulo, Sanctæ Teresæ, 1680.* Stainer, a German, a native of Tyrol; his violins are distinguished by their piercing and full tone. His signature is *Jacobus Stainer, in Absom prope Cenisontum, 1647.* Mathias Albani, a Tyrolese; his signature was *Mathias Albani, fecit, in Tyrol, Bulsani, 1654.* It is remarkable that almost the entire of the fine violins now to be found are the work of these Cremonese makers.—*Chambers's Edinb. Journ. No. 39.*

Progress of Organs in Europe.—In the year 657, King Pepin received the first organ ever known in Europe, as a present from the Emperor Constantine Copronymus, and caused it to be placed in the church of St. Corneille at Compeigne. This instrument was *hydraulic*, or worked by steam. Water kept in a boiling state was placed in a reservoir under the pipes, and every time the

NUT.

MUSICAL INSTRUMENTS, *continued.*

keys were struck, the valves which closed the lower part of the pipes were opened, and the steam escaping by this cylinder of metal produced a sound. Instruments of this kind, however, were not long in use, and the secret of working them is completely lost. To these succeeded the *wind* organs. The first bellows-organ mentioned in the west, is that which Louis le Debonnaire caused to be placed in the great Rotunda of Aix-la-Chapelle, and soon after skilful organ-builders made their appearance in Germany. Pope John VIII. sent for some of them to Rome about the end of the ninth century, and from Rome their art spread itself through the rest of Italy. In the tenth century there were bellows-organs in England, and among other places in Westminster Abbey. The mechanism no doubt was very clumsy, since an instrument of only four hundred pipes required *twenty-six* bellows and *seventy* stout men to put these bellows in motion. Added to this, the keys were five or six inches in breadth, and the valves were so hard that the performer was obliged to *play with his fists*. At the beginning of the 13th century the keys were gradually reduced in size, and the fingers began to be used as at present. The improvement was also adopted of placing several finger boards one above the other. In progress of time new stops were introduced, which imitated various musical instruments.

In an organ constructed at the Abbey of Weingarten in Suabia, by Gabler, master manufacturer of Ravensburgh in 1750, there were reckoned sixty-six different stops, and consequently sixty-six registers, which regulated 6,666 pipes.

Arrived at this degree of complication, the organ was no longer an instrument, but an edifice. In the 11th and 12th centuries it stood in the choir, but in the 15th century was introduced the custom of placing it over the great west door, an usage which has been retained in the French cathedrals ever since.—*Gentleman's Magazine*.

MUSK, the oz. 0 0 6

MUTTON prohibited to be imported for home use on pain of forfeiture, but may be warehoused for exportation only. 3 & 4 W. 4, c. 52, § 58, 59, 60.

MYRRH, the cwt. 0 6 0

N.

NATRON. See ALKALI.

NEEDLE WORK. See EMBROIDERY.

NETS, *viz.* OLD FISHING NETS, fit only for making paper or pasteboard. See RAGS.

NICARAGUA WOOD, the ton 0 5 0

NITRE, *viz.* CUBIC NITRE, the cwt. . . . 0 0 6

NUTMEGS, the lb. 0 3 6

—— the produce of and imported from any British possession, the lb. . . . 0 2 6

—— imported from any British possession within the limits of the East India Company's charter, the lb. . . . 0 2 6

NUTS, *viz.*

—— CASHEW NUTS and KERNELS, the cwt. . . 0 10 0

—— CASTOR NUTS or SEEDS, the cwt. . . . 0 0 6

—— COKEB or Coco NUTS, the produce of any British possession, the 1,200 nuts 0 1 0

—— CHESNUTS, the bushel. 0 2 0

NUTS, <i>continued.</i>	OIL.	£	s.	d.
— PISTACHIO NUTS, the cwt.		0	10	0
— SMALL NUTS, the bushel		0	2	0
— WALNUTS, the bushel		0	2	0
— NUTS not otherwise enumerated or described, the 100 <i>l.</i> value		20	0	0
NUX VOMICA, the lb.		0	2	6
EXTRACT or PREPARATION OF. See EXTRACT.				

O.

OAKUM, the cwt.	0	0	1
OCHRE, the cwt.	0	1	0
OIL, viz.			
— of ALMONDS, the lb.	0	0	10
— of BAYS, the lb.	0	0	3
— of CASTOR, the lb.	0	1	0
..... imported from any British possession, the lb.	0	0	3
..... the produce of and imported from any British possession, the cwt.	0	2	6
— Chemical, Essential, or Perfumed, viz.			
..... of Caraway, the lb.	0	4	0
..... of Cloves, the lb.	0	14	0
..... of Lavender, the lb.	0	4	0
..... of Mint, the lb.	0	4	0
..... of Peppermint, the lb.	0	4	0
..... of Spike, the lb.	0	4	0
..... of Cassia, Bergamot, Lemon, Otto of Roses, Thyme, and of all other sorts, the lb.	0	1	4
— of COCOA NUT, the cwt.	0	2	0
— FISH OIL. See TRAIN OIL, in OIL.			
— of HEMP SEED, the tun	39	18	0
..... imported from any British possession, the tun	1	0	0
— of LINSEED, the tun	39	18	0
..... imported from any British possession, the tun	1	0	0
— of OLIVES, the tun	8	8	0
..... imported in a ship belonging to any of the subjects of the king of the Two Sicilies, the tun	10	10	0

By 3 & 4 W. 4, c. 54, § 2, olive oil, being the produce of Europe, shall not be imported into the United Kingdom *to be used therein*, except in British ships, or in ships of the country of which the goods are the produce, or in ships of the country from which the goods are imported.

Few articles differ more in quality than olive oil; not that the different kinds are produced from different fruit, but in the different stages of the pressure of the olives. Thus, by means of gentle pressure, the best or *virgin* oil flows first; a second, and afterwards a third, quality of oil is obtained by moistening the residuum, breaking the kernels, &c., and increasing the pres-

OIL, *continued.*

OIL.

are. When the fruit is not sufficiently ripe the recent oil has a bitterish taste; and when too ripe it is fatty. After the oil has been drawn it deposits a white, fibrous, and albuminous matter; but when this deposition has taken place, if it be put into clean flasks it undergoes no further alteration. The common oil cannot, however, be preserved in flasks above a year and a half or two years. The consumption of olive oil as food is not surprising if we remember that it is the lightest and most delicate of all the fixed oils.—*Mirror*, No. 582.

— of PALM, the cwt.	0	2	6
— of PARAN, the tun	8	8	0
— of RAPE SEED, the tun	39	18	0
.... imported from any British possession, the tun	1	0	0
— ROCK OIL, the lb.	0	0	10
— SEAL OIL. See TRAIN OIL, in OIL.			
— SEED OIL not otherwise enumerated or described, the tun	39	18	0
.... imported from any British possession, the tun	1	0	0
— SEED CAKES, the cwt.	0	0	2
— of SPERMACETI. See TRAIN OIL, in OIL.			
— TRAIN OIL, BLUBBER, SPERMACETI OIL, and HEAD-MATTER, <i>viz.</i>			
..... the produce of fish or creatures living in the sea, taken and caught by the crews of British ships, and imported direct from the fishery, or from any British possession in a British ship, the tun	0	1	0
..... the produce of fish or creatures living in the sea, of foreign fishing, the tun	26	12	0

By 3 & 4 W. 4, c. 52, § 45, before any blubber, train oil, spermaceti oil, head matter, or whale fins shall be entered as being the produce of fish or creatures living in the sea, taken and caught wholly by His Majesty's subjects usually residing in some part of His Majesty's dominions, and imported from some British possession, the master of the ship importing the same shall deliver to the collector or controller a certificate under the hand of the proper officer of such British possession where such goods were taken on board, (or if no such officer be residing there, then a certificate under the hands of two principal inhabitants at the place of shipment,) notifying that oath had been made before him or them by the shipper of such goods, that the same were the produce of fish or creatures living in the sea, taken wholly by British vessels, owned and navigated according to law; and such master shall also make and subscribe a declaration before the collector or controller, that such certificate was received by him at the place where such goods were taken on board, and that the goods so imported are the same as mentioned therein; and the importer of such goods shall also make and subscribe a declaration before the collector or controller, at the time of entry, that, to the best of his knowledge and belief, the same were the produce of fish or creatures living in the sea, taken wholly by British vessels in manner aforesaid.

By § 46, before any blubber, train oil, spermaceti oil, head matter, or whale fins, imported direct from the fishery, shall be entered as being the produce of fish or creatures living in the sea, taken and caught wholly by the crews of ships cleared out from the United Kingdom, or from one of the islands of Guernsey, Jersey, Alderney, Sark, or Man, the master of the ship importing such goods shall make and subscribe a declaration, and the importer of such goods (to the best of his knowledge and belief) shall make and subscribe

OIL, *continued.*

ORA.

a declaration, that the same are the produce of fish or creatures living in the sea, taken and caught wholly by the crew of such ship, or by the crew of other ship (naming the ship) cleared out from the United Kingdom, or one of the islands of *Guernsey, Jersey, Alderney, Sark, or Man* (or which).

By § 47, it shall be lawful upon the return of any ship from the *Greenland* seas or *Davis's Straits* to the United Kingdom with any blubber, being the produce of whales or other creatures living in the sea, for the importers to cause the same to be boiled into oil at the port of importation, under the care and inspection of the proper officers of the customs; and the oil so produced shall be admitted to entry, and the duties be paid thereon, imported in that state, and such oil shall not afterwards, if the same can be exported, be subject to duty of exportation as a manufacture of the United Kingdom.

— WALNUT OIL, the lb. 0 0

— WHALE OIL. See TRAIN OIL, in OIL.

— OIL not particularly enumerated or described, nor otherwise charged with duty, the 100*l.* value . 50 0

There is in the Island of Java a volcano, called Mount Idienne, from which the Dutch East India Company have often been supplied with sulphur for the manufacture of gunpowder. At the foot of this volcano is a vast natural manufactory of that acid commonly called oil of vitriol, although it is about 1200 feet long; the water is warm, and of a greenish white colour, charged with acid.—*Lardner's Cabinet Cyclopædia.*

OLIBANUM, the cwt. 0 6

OLIVES, the gallon 0 2

OLIVE WOOD, the ton 8 9

— the produce of and imported from any British possession, the ton . 0 12

ONIONS, the bushel 0 3

OPIUM, the lb. 0 4

— EXTRACT or PREPARATION OF. See EXTRACT.

ORANGE FLOWER WATER, the gallon . . 0 3

ORANGES and LEMONS, *viz.*

— the chest or box, not exceeding the capacity of 5000 cubic inches 0 2

— the chest or box exceeding the capacity of 5000 cubic inches, and not exceeding 7,300 cubic inches 0 3

— the chest or box exceeding the capacity of 7,300 cubic inches, and not exceeding 14,000 cubic inches 0 7

— for every 1000 cubic inches exceeding the above rate of 14,000 cubic inches . . 0 0

— Loose, the 1000 0 15

— OR, AND AT THE OPTION OF THE IMPORTER, the 100*l.* value 75 0

— PEEL OF, the lb. 0 0

By 3 & 4 W. 4, c. 54, § 2, Oranges and Lemons, being the produce of Europe, shall not be imported into the United Kingdom, to be used therei

ORANGES, *continued*. PEP.

except in British ships, or in ships of the country of which the goods are the produce, or in ships from which the goods are imported.

By 3 & 4 W. 4, c. 52, § 32, no abatement of duties shall be made on account of any damage received by oranges and lemons.

ORCHAL, ORCHELIA, or ARCHELIA, the cwt.	0	3	0
ORE, not particularly charged, the 100 <i>l</i> . value	5	0	0
— of GOLD or SILVER. See BULLION.			
— SPECIMENS OF. See SPECIMENS.			
ORPIMENT, the cwt.	1	8	6
ORRIS or IRIS ROOT, the cwt.	0	10	6
ORSEDEW, the lb.	0	0	6
OTTO, or ATTAR, or OIL OF ROSES. See OIL.			

P.

PADDY. See RICE.

PAINTER'S COLOURS not particularly charged, *viz*.

— unmanufactured, the 100 <i>l</i> . value	5	0	0
— manufactured, the 100 <i>l</i> . value	10	0	0
PAINTINGS ON GLASS, the 100 <i>l</i> . value	5	0	0
— and futher, for every cwt of glass	4	0	0

PAPER, *viz*.

— BROWN PAPER made of old rope or cordage only, without separating or extracting the pitch or tar therefrom, and without any mixture of other materials therewith, the lb.	0	0	3
— PRINTED, PAINTED, or STAINED PAPER, or PAPER HANGINGS, or FLOCK PAPER, the square yard	0	1	0
— WASTE PAPER, or PAPER OF ANY OTHER SORT, not particularly enumerated or described, nor otherwise charged with duty, the lb.	0	0	9

PARCHMENT, the dozen sheets,	0	10	0
PASTEBOARDS, the cwt.	3	8	2
PEARL BARLEY, the cwt.	0	17	6
PEARLS, the 100 <i>l</i> . value	5	0	0
PEARS, the bushel	0	7	6
— dried, the bushel	0	10	0
PENCILS, the 100 <i>l</i> . value	30	0	0
— of SLATE, the 100 <i>l</i> . value	20	0	0
PENS, the 100 <i>l</i> . value	30	0	0
PEPPER of all sorts, the lb.	0	1	6
— the produce of and imported from any British possession, the lb.	0	1	0
— imported from any British possession within the limits of the East India Company's charter, the lb.	0	1	0
— imported from any other place within those limits, the lb.	0	1	2

PEPPER, *continued*. PIC.

By 3 & 4 W. 4, c. 52 § 32, no abatement of duties shall be made in account of any damage received by pepper.

White pepper. The relative value of black and white pepper is but imperfectly understood. The former is decidedly the best. It grows in long clusters of from 20 to 50 grains. When ripe it is of a bright red colour. After being gathered it is spread on mats in the sun, when it loses its colour, and becomes black and shrivelled as we see it. White pepper is of two sorts, common and genuine. The former is made by blanching the grain of the common black pepper, by steeping them for a while in water, and gently rubbing them, so as to remove the dark outer coat. It is milder than the other, and much prized by the Chinese, but very little is imported into England. *Genuine white pepper* is merely the blighted or imperfect grain picked from among the heaps of black pepper. It is, of course, very inferior.

In the Singapore Chronicle it is stated, that the average annual quantity of pepper obtained from different countries is 46,066,666 lb. avoirdupois.—Z

PERFUMERY, not otherwise charged, the 100*l.* value 20 0

PERRY, the tun 22 13

PEWTER, MANUFACTURES of, not otherwise enumerated, or described, the 100*l.* value. 20 0

PICKLES of all sorts not otherwise enumerated or described, including the vinegar, the gallon 0 1

PICTURES, each 0 1

— and further, the square foot 0 1

— being 200 square feet or upwards, each . 10 0

The following is a list of the subjects, and the original number of the cartoons executed by Raffaele:—

1. Paul preaching at Athens.
2. The Death of Ananias.
3. Elymas the Sorcerer struck with blindness.
4. Christ delivering the Keys to St. Peter.
5. The Sacrifice at Lystra.
6. The Apostles healing in the Temple.
7. The Miraculous Draught of Fishes.
8. The Conversion of St. Paul.
9. The Nativity.
10. The Adoration of the Magi.
11. Christ supping at Emmaus.
- 12, 13, 14. The Slaughter of the Innocents.
15. The Presentation in the Temple.
16. The Descent of Jesus Christ into Limbus.
17. The Resurrection.
18. The Ascension.
19. Noli me tangere.
20. The Descent of the Holy Ghost.
21. The Stoning of St. Stephen.
22. The Earthquake.
- 23, 24. Children at play, catching Birds, &c.
25. Justice.

The first seven above enumerated are those at Hampton Court. The others are said to be in the possession of the King of Sardinia; and a third one of the compartments of the Slaughter of the Innocents, is in this country having been accidentally discovered, and purchased by P. Hoare, Esq. The rest, with the exception of a few dismembered fragments, are all lost; the designs, however, are still visible in the tapestries at Rome.—Ed.

UNITED KINGDOM—IMPORTS—Duties, &c.

	PRU.	£	s.	d.
NTO, the lb.		0	1	3
— the produce of and imported from any British possession, the lb.		0	0	5
ROOT, the cwt.		0	0	4
I, the lb.		0	0	10
- the produce of any British possession, the cwt.		0	0	9
- BURGUNDY PITCH, the cwt.		0	8	0
- JEW'S PITCH. See BITUMEN JUDAICUM.				
TS, SHRUBS, and TREES, alive.		Free.		
IER of PARIS, the cwt.		0	1	0
E, viz.				
— BATTERED, fit only to be re-manufactured.				
See BULLION.				
— OF GOLD, the oz. Troy		3	16	9
— OF SILVER GILT, the oz. Troy		0	6	4
. . . part gilt, the oz. Troy		0	6	0
. . . ungilt, the oz. Troy		0	4	6
INA and ORE OF PLATINA, the 100l. value		1	0	0
TING or other manufactures to be used in or proper for making hats or bonnets, viz.				
— OF BAST, CHIP, CANE, OR HORSE HAIR, the lb.		1	0	0
— OF STRAW, the lb.		0	17	0
S, dried or preserved, the cwt.		1	7	6
TUM, the 100l. value		30	0	0
GRANATES, the 1000		0	15	0
peels of, the cwt.		0	1	0
ES HEADS. See CAPITA PAPAVERUM.				
, salted (not Hams nor Bacon, which see), the cwt.		0	12	0
sh or corned, or slightly salted, prohibited to be imported for home of forfeiture, but may be warehoused for exportation only, 3 & 4 § 58, 59, 60.				
FOES, the cwt.		0	2	0
viz.				
MELTING POTS FOR GOLDSMITHS, the 100		0	3	2
OF STONE, the 100l. value.		30	0	0
ER, viz.				
— HAIR POWDER, the cwt.		9	15	0
perfumed, the cwt.		13	13	0
— POWDER, not otherwise enumerated or described, that will serve the same uses as starch, the cwt.		9	10	0
OUS STONES. See JEWELS.				
S and DRAWINGS, each		0	0	1
- COLOURED, each		0	0	2
ELLOES, the cwt.		1	7	6
3S, the cwt.		1	7	6

W. 4, c. 54, § 2. Prunes, being the produce of Europe, shall not be to the United Kingdom to be used therein, except in British ships,

PRUNES, *continued*.

RICE.

or in ships of the country of which the goods are the produce, or in the country from which the goods are imported.

Q.

QUASSIA, the cwt.	8 1
EXTRACT OR PREPARATION OF. See EXTRACT.	
QUICKSILVER, the lb.	0
QUILLS, <i>viz.</i>	
GOOSE QUILLS, the 1000	0
SWAN QUILLS, the 1000	0 1
QUINCES, the 1000	0
QUININE, SULPHATE of, the oz.	0

R

RADIX, *viz.*

CONTRAYERVÆ, the lb.	0
ENULÆ CAMPANÆ, the cwt.	0 1
ERINGII, the lb.	0
IPECACUANHÆ, the lb.	0
RHATANIÆ, the lb.	0
EXTRACT OR PREPARATION OF. See EXTRACT.	
SENEKÆ, the lb.	0
SERPENTARIÆ, OR SNAKE ROOT, the lb.	0

RAGS, *viz.*

OLD RAGS, OLD ROPES OR JUNK, OR OLD FISHING NETS, fit only for making paper or paste-board, the ton	0
WOOLLEN RAGS fit only for manure, the ton	0 1

RAISINS, *viz.*

OF THE SUN, the cwt.	2 2
OF ANY OTHER SORT, the cwt.	1 0
OF ALL SORTS, the produce of and imported from any British possession, the cwt.	0 10

By 3 & 4 W. 4, c. 54, § 2, raisins being the produce of Europe, shall be imported into the United Kingdom, to be used therein, except in British ships or in ships of the country of which the goods are the produce, or in ships of the country from which the goods are imported.

By 3 & 4 W. 4, c. 52, § 32, no abatement of duties shall be made on account of any damage received by raisins.

RAPE CAKES, the cwt.	0 0
RAPE of GRAPES, the tun	13 6
RATAFIA. See SPIRITS	
RED WOOD or GUINEA WOOD, the ton	0 5
RHATANY ROOT. See RADIX RHATANIÆ.	
RHUBARB, the lb.	0 1
RICE, <i>viz.</i>	
NOT being rough and in the husk, the cwt.	0 15
ROUGH and in the husk or paddy, the bushel	0 2
the produce of and imported from any British possession, <i>viz.</i>	
..... not being rough and in the husk, the cwt.	0 1

continued.

SAP.

..... rough and in the husk or paddy, the £ s. d.
 quarter 0 0 1

k.—By 3 & 4 W. 4, c. 56, § 6, upon the exportation from the
 gdom of any foreign rice or paddy which shall have been cleaned
 d which shall have paid the duties payable on the importation
 ler this act, there shall be allowed and paid for every hundred
 reof a drawback equal in amount to the duty paid on every four
 the rough rice or paddy from which the same shall have been

such drawback upon rice so exported shall be paid and allowed only
 clean rice as shall be deposited for the purpose of exportation,
 calendar month from the day on which the duty thereon had been
 ne warehouse (in which the rice may be warehoused on importation
 yment of duty), and shall there remain secured until duly shipped
 rted from such warehouse: Provided that the exporter of such rice
 oath before the collector or controller that the rice so warehoused
 ation was cleaned from the rough rice or paddy upon which the
 been so paid.

U. See ANNOTTO.

S, new: see CORDAGE. Old: see RAGS.

: see COIR.

WOOD, the cwt. 0 10 0

or COLOPHONIA, the cwt. 0 4 9

the produce of and imported from any British
 possession, the cwt. 0 3 2

S. See JEWELS.

S

ARUM SATURNI, the lb. 0 0 10

OWER, the cwt. 0 1 0

ON, the lb. 0 1 0

the cwt. 0 1 0

See LINEN.

Z.

MONIAC, the cwt. 0 1 0

MONUM, the lb. 0 4 9

SUNELLE, the cwt. 0 1 0

or SALOP, the cwt. 0 1 0

Free.

the cost of salt (supplied by merchants from Bombay) in the district
 which contains a population of 900,000, is 35s. per garce; in the
 anara, which contains a population of 850,000, where it is pro-
 ar evaporation, it averages 22s. These two districts jointly supply
 country; and the latter, in conjunction with Goa, supplies the
 ntry.—*Correspondent in the Times. Oriental Club, Aug. 4, 1833.*

ETRE, the cwt. 0 0 6

IS DRACONIS, the cwt. 0 4 0

MARIA WOOD, the 100l. value 20 0 0

WOOD, the ton 0 1 0

SEED.		£.	s.
SARSAPARILLA, the lb.		0	0
SASSAFRAS, the cwt.		0	0
SAUNDERS, RED, the ton		0	0
WHITE or YELLOW, the cwt.		0	0
SAUSAGES or PUDDINGS, the lb.		0	0
SCALEBOARDS, the cwt.		3	0
SCAMMONY, the lb.		0	0
SEED, viz.			
ACORNS, the bushel		0	0
AMMI or AMMIOS SEED, the lb.		0	0
ANISEED, the cwt.		0	0
BURNET SEED, the cwt.		1	0
CANARY SEED, the cwt.		3	0
CARRAWAY SEED, the cwt.		1	10
CARROT SEED, the lb.		0	0
CARTHAMUS SEED the lb.		0	0
CASTOR SEED. See NUTS.			
CEVADILLA SEED. See SABADILLA SEED.			
CLOVER SEED, the cwt.		1	0

By 3 & 4 W. 4, c. 54, § 2, clover seed, being the produce of Europe, not be imported into the United Kingdom, *to be used therein*, except in British ships, or in ships of the country of which the goods are the produce, or in ships from which the goods are imported.

COLE SEED, the quarter	0	1
CORIANDER SEED, the cwt.	0	15
CUMMIN SEED, the cwt.	0	2
FENNEL SEED, the cwt.	0	2
FENNUGREEK SEED, the cwt.	0	9
FLAX SEED, the quarter	0	1

By Treasury letter, dated Dec. 29th, 1832, their lordships are pleased to permit the introduction of flax seed from Holland in neutral vessels.

FOREST SEED, the lb.	0	0
GARDEN SEED not particularly enumerated or described, nor otherwise charged with duty, the lb.	0	0
GRASS SEED of all sorts, the cwt.	1	0
HEMP SEED, the quarter	0	1
LEEK SEED, the lb.	0	1
LETTUCE SEED, the quarter	0	1
LINSEED, the quarter	0	1

By 3 & 4 W. 4, c. 54, § 2, linseed, being the produce of Europe, shall be imported into the United Kingdom, *to be used therein*, except in British ships, or in ships of the country of which the goods are the produce, or in ships of the country from which the goods are imported

LUCERNE SEED, the cwt.	1	0
MAW SEED, the cwt.	3	0
MILLET SEED, the cwt.	0	11
MUSTARD SEED, the bushel	0	8
ONION SEED, the lb.	0	1
PARSLEY SEED, the lb.	0	0

SEED, <i>continued.</i>	SHEEP.	£	s.	d.
— PIONY or PEONY SEED, the lb.		0	0	6
— QUINCE SEED, the lb.		0	3	0
— RAPE SEED, the quarter		0	1	0

By 3 & 4 W. 4, c. 54, § 2, rape seed, being the produce of Europe, shall not be imported into the United Kingdom, *to be used therein*, except in British ships, or in ships of the country of which the goods are the produce, or in ships of the country from which the goods are imported.

— SABADILLA or CEVADILLA SEED, the lb.	0	1	0
— SHRUB or TREE SEED not otherwise enumerated, the lb.	0	0	6
— TREFOIL SEED, the cwt.	1	0	0
— WORM SEED, the cwt.	0	2	6
— ALL SEEDS not particularly enumerated or described, nor otherwise charged with duty, commonly made use of for extracting oil therefrom, the quarter	0	1	0
— ALL OTHER SEEDS not particularly enumerated or described, nor otherwise charged with duty, the 100l. value	30	0	0

SEGARS. See TOBACCO, manufactured.

SENA, the lb. 0 0 6

SHAVING for Hats. See PLATTING

SHEEP prohibited to be imported for home use on pain of forfeiture, but may be warehoused for exportation only. 3 & 4 W. 4, c. 52, § 58.

EUROPEAN SHEEP.—Nearly every country in Europe has its own race of sheep. These again are subdivided into peculiar varieties, arising from difference of climate, food, treatment, and intermixture. European sheep vary considerably in size and form; but the most important difference is in the quantity and quality of the wool, it being thin in some, dense in others, coarse or fine, more or less elastic, &c. &c. Of the German sheep there are the following varieties:—The Friesland, about three feet high and four in length, producing a coarse wool about four or five inches long. It yields two lambs in the year, is strong, and endures winter even in the open air. It is found in the marshes of Schleswick, near Husum, in Friesland, in the environs of Bremen, in Holland, &c.; and if put upon inferior pasture soon degenerates and becomes smaller. The Eyderstaedt, which is somewhat smaller, having long wool on the back, and very short hairs on the belly and thighs. The Suabian, also termed Zaubelschaaf, found in different parts of Suabia and Franconia. It is small, lambs twice yearly, and produces about two pounds of fine wool, like flock silk. It is soon affected by the wet. The Heather sheep, also called Heidschnucke, one of the smallest kinds, found on the heath of Lunebourg, in the environs of Bremen and the Mark. It is commonly horned, with black face and legs, and has a lively, wild disposition. It is clipped twice a-year, yielding each time about a pound and a half of long coarse wool. This method of twice clipping has been generally adopted in large flocks amongst sheep bearing a secondary quality of wool. The Spiegelschaafe, found in Mecklenburg, Franconia, &c., with a blue woolly ring round the eyes, may be considered a species of German sheep, produced by intermixture. The Polish sheep resembles the German sheep in size and wool. The Danish is distinguished by a smooth head, erect ears, and wild disposition. The wool is coarse, mingled with stiff hairs. The Norwegian is said to be a description of it, but improved by a cross with the English and Spanish. The Swedish, a cross breed of the Spanish, has lately been much improved. It had originally but little wool, and that of a coarse quality. The Belgian, Flemish, and Flanders sheep are nearly five feet in length, and weigh about two cwt. They

SHEEP, *continued.*

SILK.

originally came from the East Indies, and are remarkable for fecundity, producing several lambs in the year. The wool is middling. The Dutch sheep are a species of them. The Hungarian sheep, like the Moldavian, have a very long, coarse, and inferior wool, and the flesh is very fat and unpalatable.—*Ed.*

Central and Western Asia have been long looked to as the cradle, not only of the human race, but of the original stocks whence sprung most of the animals which at present, in a domestic state, serve to the uses of man. It is thus that our ox, goat, and sheep may probably be represented by the buffalo, ægragrus, and argali, all which find place in Mr. Hodgson's memoir. We wish particularly to draw attention to his account of a peculiar breed of sheep in the Nepal country, which is well worth the consideration of gentlemen interested in the improvement of our "fleecy flocks;"—

"The Hüniah is a large tall breed, with slender, compressed, spirally-twisted horns, and short narrow tail. Though now naturalised in the Kachar, it is of trans-Himalayan origin. The colour is almost invariably white. Individuals of this species are apt to have three, four, and even five horns. The Hüniah cannot bear the heat of Nepal, south of the northern division, and will doubtless flourish in England, where the experiment is making of naturalising it. Its wool is superb."

Mr. Hodgson adds in a note:—

"Should this paper meet the eye of any wealthy and spirited individual in England, who may be disposed to forward the experiment in question, I beg to say I shall be happy to assist him. Let him refer to Messrs. Mackintosh and Co., Calcutta."—*Athenæum*, No. 307.

SHIPS, to be broken up, with their tackle, apparel, and furniture, except sails, *viz.*

—— FOREIGN SHIPS or VESSELS, the 100*l.* value . 50 0 0

—— BRITISH SHIPS or VESSELS entitled to be registered as such, not having been built in the United Kingdom, the 100*l.* value . . . 15 0 0

SHRUBS. See PLANTS.

SHUMACK, the ton 0 1 0

By 3 & 4 W. 4, c. 54, § 2, Shumac, being the produce of Europe, shall not be imported into the United Kingdom, *to be used therein*, except in British ships, or in ships of the country of which the goods are the produce, or in ships of the country from which the goods are imported.

SILK, *viz.*

—— KNUBS or HUSKS OF SILK and WASTE SILK, the cwt. 0 1 0

—— RAW SILK, the lb. 0 0 1

—— THROWN SILK, not dyed, *viz.*

. . . Singles, the lb. 0 1 6

. . . Tram, the lb. 0 2 0

. . . Organzine or Crape Silk, the lb. 0 3 6

THROWN SILK, dyed, *viz.*

. . . Singles or Tram, the lb. 0 3 0

. . . Organzine or Crape Silk, the lb. 0 5 2

—— MANUFACTURES OF SILK, or of silk mixed with any other material, the produce of Europe, *viz.*

. . . Silk, or Satin, plain, the lb. 0 11 0

. . . or, and at the option of the officers of the customs, the 100*l.* value . 25 0 0

. . . Silk or Satin, figured or brocaded, the lb. 0 15 0

. . . or, and at the option of the officers of the customs, the 100*l.* value . 30 0 0

SILK, *continued*. £ s. d.

. . . GAUZE, plain, the lb.	0	17	0
. . . or, and at the option of the officers of the customs, the 100 <i>l.</i> value	30	0	0
. . . GAUZE, striped, figured, or brocaded, the lb.	1	7	6
. . . or, and at the option of the officers of the customs, the 100 <i>l.</i> value	30	0	0
. . . CRAPE, plain, the lb.	0	16	0
. . . or, and at the option of the officers of the customs, the 100 <i>l.</i> value	30	0	0
. . . CRAPE, figured, the lb.	0	18	0
. . . or, and at the option of the officers of the customs, the 100 <i>l.</i> value	30	0	0
. . . VELVET, plain, the lb.	1	2	0
. . . or, and at the option of the officers of the customs, the 100 <i>l.</i> value	30	0	0
. . . VELVET, figured, the lb.	1	7	6
. . . or, and at the option of the officers of the customs, the 100 <i>l.</i> value	30	0	0
. . . RIBANDS, embossed or figured with velvet, the lb.	0	17	0
. . . or, and at the option of the officers of the customs, the 100 <i>l.</i> value	30	0	0
. . . and further, if mixed with gold, silver, or other metal, in addition to the above rates, when the duty is not charged according to the value, the lb.	0	10	0

Amongst an immense mass of evidence accompanying the Report of the Parliamentary Committee on the Silk Trade, Session 1832, the following is given:—

Mr. Anthony Cheeper, a riband-weaver of Coventry, examined:

Are there not more fancy ribands made now than there were prior to 1820?—Certainly, there are more fancy ribands made; the fashion then was for 12*d.* and 16*d.* satins, or articles at all events much narrower and simpler than those manufactured now.

Do you not attribute that improved taste, and change of fashion, to the importations from France?—I cannot say so entirely, because I have myself seen patterns of ribands made from fifty to one hundred years ago in England wider, richer, and of larger figure, than were made just prior to the introduction of French ribands.

Do you not know that one hundred years ago, or nearly so, the French had an acknowledged superiority in taste?—I am not aware of that; I do not know that circumstance. I have seen patterns of ribands, forty penny widths, made in this country a great many years ago, and therefore I cannot suppose that it is to the French we are entirely indebted.

. . . FANCY SILK, NET or TRICOT, the lb.	1	4	0
. . . PLAIN SILK LACE or NET, called TULLE, the square yard	0	1	4

— MANUFACTURES OF SILK, OR OF SILK MIXED
WITH ANY OTHER MATERIAL, the produce of
and imported from British possessions within
the limits of the East India Company's charter,
the 100*l.* value 20 0 0

Manufactures of silk being the manufactures of Europe, unless into the port of London, or into the port of Dublin direct from Bourdeaux, or into the port

SILK, *continued.*

of Dover direct from Calais, and unless in a ship or vessel of seventy tons or upwards, or into the port of Dover in a vessel of the burthen of sixty tons at least, with *licence* of the commissioners of the customs, prohibited to be imported on pain of forfeiture. 3 & 4 W. 4, c. 52, § 58.

— MILLINERY OF SILK, or of which the greater part of the materials is of silk, <i>viz.</i>		
. . . Turbans or Caps, each	0	15 0
. . . Hats or Bonnets, each	1	5 0
. . . Dresses, each	2	10 0
. . . or, and at the option of the officers of the customs, the 100 <i>l.</i> value	40	0 0
— MANUFACTURES OF SILK, or of silk and any other material, not particularly enumerated, or other- wise charged with duty, the 100 <i>l.</i> value		
	30	0 0
— ARTICLES OF MANUFACTURES OF SILK, or of silk and any other material, wholly or in part made up, not particularly enumerated, or otherwise charged with duty, the 100 <i>l.</i> value		
	30	0 0
— WORM GUT, the 100 <i>l.</i> value		
	20	0 0
SKINS, FURS, PELTS, and TAILS, <i>viz.</i>		
— BADGER SKINS, undressed, the skin.		
	0	0 6
— BEAR SKINS, undressed, the skin		
	0	4 6
. undressed, imported from any Bri- tish possession in America, the skin	0	2 6
— BEAVER SKINS, undressed, the skin		
	0	0 8
. undressed, imported from any British possession in America, the skin	0	0 4
— CALABAR SKINS. See SQUIRREL SKINS.		
— CALF SKINS and KIP SKINS, <i>viz.</i>		
. . . in the hair, not tanned, tawed, curried, or in any way dressed, <i>viz.</i>		
. . . dry, the cwt.	0	4 8
. . . wet, the cwt.	0	2 4
. . . the produce of and imported from the West Coast of Africa, each skin not exceeding 7 lb. weight, the cwt.	0	2 4
. . . the produce of and imported from any British possession, <i>viz.</i>		
. . . dry, the cwt.	0	2 4
. . . wet, the cwt.	0	1 2
. . . tanned, and not otherwise dressed, the lb.	0	0 9
. . . the produce of and imported from any British possession, the lb.	0	0 4½
. . . cut or trimmed, the lb.	0	1 2
. the produce of and im- ported from any Bri- tish possession, the lb.	0	0 7

SKINS, *continued*.

. . tawed, curried, or in any way dressed (not tanned hides), the lb.	£.	s.	d.
.	0	1	0
. . the produce of and imported from any British possession, the lb.	0	0	6
. . cut or trimmed, the lb.	0	1	6
. the produce of and imported from any British possession, the lb.	0	0	9

— CAT SKINS, undressed, the skin 0 0 1

Cat Skins are valuable things: they constitute very capital mock furs, and some of the most eminent furriers in trade give seven or eight shillings a dozen.

Monthly Review.

— CHINCHILLA SKINS, undressed, the skin	0	0	3
— CONY SKINS, undressed, the 100 skins	0	1	0
— DEER SKINS, undressed, the skin	0	0	1
. undressed, the produce of and imported from any British possession in America, the 100 skins	0	1	0
. Indian, half dressed, the skin	0	0	2
. undressed or shaved, the skin	0	0	1
— DOG SKINS in the hair, not tanned, tawed, or in any way dressed, the dozen skins	0	0	2
— DOG FISH SKINS, undressed, the dozen skins	0	5	2
. undressed, of British taking, and imported direct from Newfoundland, the dozen skins	0	0	1
— ELK SKINS in the hair, not tanned, tawed, curried, or in any way dressed, the skin	0	1	0
— ERMINE SKINS, undressed, the skin	0	0	3
. dressed, the skin	0	0	8
— FISHER SKINS, undressed, the skin	0	0	6
. undressed, imported from any British possession in America, the skin	0	0	3
— FITCH SKINS, undressed, the dozen skins	0	2	0
— FOX SKINS, undressed, the skin	0	0	8
. undressed, imported from any British possession in America, the skin	0	0	4
. Tails, undressed, the 100l. value	5	0	0
— GOAT SKINS, <i>viz.</i>			
. raw or undressed, the dozen skins	0	0	6
. tanned, the dozen skins	2	0	0
— HARE SKINS, undressed, the 100 skins	0	1	0
— HUSSE SKINS, undressed, the skin	0	0	6
— KANGAROO SKINS, raw and undressed, imported from any British possession, the 100l. value	5	0	0
— KID SKINS, in the hair, undressed, the 100 skins	0	0	4
. dressed, the 100 skins	0	10	0
. dressed, and dyed or coloured, the 100 skins	0	15	0

SKINS, <i>continued.</i>		£	s.	d.
—	KIP SKINS. See CALF SKINS.			
—	KOLINSKI SKINS, undressed, the skin . . .	0	0	3
—	LAMB SKINS, <i>viz.</i>			
	. . . . . undressed, in the wool, the 100 skins . . .	0	0	4
	. . . . . tanned or tawed, the 100 skins . . .	0	10	0
	. . . . . tanned or tawed, and dyed or coloured, the 100 skins . . .	0	15	0
	. . . . . dressed in oil, the 100 skins . . .	4	0	0
—	LEOPARD SKINS, undressed, the skin . . .	0	2	6
—	LION SKINS, undressed, the skin, . . .	0	1	0
—	LYNX SKINS, undressed, the skin . . .	0	0	6
—	MARTEN SKINS, undressed, the skin . . .	0	0	6
	. . . . . undressed, imported from any British possession, the skin . . .	0	0	3
	. . . Tails, undressed, the 100 tails . . .	0	5	0
—	MINK SKINS, undressed, the skin . . .	0	0	4
	. . . . . undressed, imported from any British possession in America, the skin . . .	0	0	2
	. . . . . dressed, the skin . . .	0	2	0
—	MOLE SKINS, undressed, the dozen skins . . .	0	0	6
—	MUSQUASH SKINS, undressed, the 100 skins . . .	0	1	0
—	NUTRIA SKINS, undressed, the 100 skins . . .	0	1	0

I have been connected for the last ten years with an establishment where, on an average, 150,000 Nutria Skins are annually manufactured, and the wool cut off for the use of hatters. I have searched every book of travels in Brazil, &c., that I could procure, and the chief English works on zoology, without being able to gather any description of the scientific name or habits of the animal. All the information I could collect was from the captains that had visited Buenos Ayres, and brought cargoes of skins; but their accounts were extremely vague and unsatisfactory.

I have sent the skin of a female Nutria, herewith, for your inspection, (from which the fur has been cut by machinery,) with a small sample of the belly fur, prepared for the covering of a hat; the wholesale price of the latter is now three guineas per lb.: it is used as a substitute for beaver-wool in second-rate hats. Our French correspondents term the skins "Ratgondin." The skin is rather above the usual size: its length is 26 inches, the tail being cut off, as is always done before skins are exported: the width of the skin is 15 inches,

BENJAMIN NORRIS, JUN.

Windsor Place, Southwark Bridge Road.

—	OTTER SKINS, undressed, the skin . . .	0	1	6
	. . . . . undressed, imported from any British possession in America, the skin . . .	0	1	0

The conquest of Siberia, and its annexation to the Russian empire, took place in 1640, thirty years before the incorporation of the Hudson's Bay Company. The Kuril and Aleutian isles, in the sea that divides Asia from North America, were discovered and taken possession of in 1745, by which the fur of the sea-otter was first introduced into commerce, and which, while rare, obtained incredible prices in the Chinese market. In 1780 the fur-bearing animals had already become scarce in Siberia, while the demand continued undiminished in the Asiatic markets; this led to new exertions; and when Cook, in the course of his exploratory circumnavigation, was engaged in surveying the western coast of America north of Nootka, he found that the Rus-

SKINS, *continued*.

sians had already, on some points, opened an intercourse for furs with the inhabitants. The sea-otters obtained by the crews of his ships, sold in Kamtschatka, for the Chinese market, for prices which astonished them, and which gave birth soon after to British and American expeditions to the same quarter, and even excited some signs of spirit in the sluggishness of the Spaniards of Monterey and California. The Russians, however, being nearest and in force, and stimulated by commercial jealousy and national ambition, established a colony on the American coast, and now possess the north-western extremity of that continent. Thus the fur-traders of different nations, the one setting out from the western boundary of Asia, and the others from the eastern boundary of America, have traversed these two great continents, and now find themselves face to face on the western shores of America. No new fur-ground remains to be explored; and, although the supplies of this commodity may not, for some years, diminish in any very sensible degree, yet it is evident that the summit of the trade has been reached, and perhaps over-passed.

The fur-trade of England is both an importing and exporting one. The imports for our own consumption are blue and white fox from Norway and Iceland, marten and fitch from Germany and France, bears silver and grey, sables, ermines, squirrels, hares, and lambskins, from Russia; seals from the southern ocean, and chinchilla from South America.

The imports, partly from home consumption and partly for re-exportation, are the furs of North America. Several of the smaller animals which were imported from Canada while that colony was in possession of the French, and which formed the *menu pelleterie* of the traders, are found to be no longer worth the trouble and expense of collecting: these were chiefly ermine and squirrel, but considerably inferior in quality to similar skins from Russia.—*Transactions of the Society of Arts, &c., Session, 1831—2.*

— OUNCE SKINS, undressed, the skin . . .	0	7	6
— PANTHER SKINS, undressed, the skin . . .	0	2	6
— PELTS of GOATS, undressed, the dozen pelts . . .	0	3	0
. dressed, the dozen pelts . . .	0	6	0
— PELTS of all other sorts, undressed, the 100 pelts . . .	0	17	0
— RACCOON SKINS, undressed, the skin . . .	0	0	2
. undressed, imported from any British possession in America, the skin . . .	0	0	1
— SABLE SKINS, undressed, the skin . . .	0	2	6
. Tails or Tips of Sable, undressed, the piece . . .	0	0	3
— SEAL SKINS in the hair, not tanned, tawed, or in any way dressed, the skin . . .	0	1	0
. of British taking, the dozen skins . . .	0	0	1
— SHEEP SKINS, <i>viz.</i> undressed, in the wool, the dozen skins . . .	0	1	0
. tanned or tawed, the 100 skins . . .	2	0	0
. dressed in oil, the 100 skins . . .	4	0	0
— SQUIRREL or CALABAR SKINS, <i>viz.</i> undressed, the 100 skins . . .	0	11	6
. tawed, the 100 skins . . .	0	17	6
. Tails, undressed, the 100% value . . .	20	0	0
— SWAN SKINS, undressed, the skin . . .	0	1	0

SPECIMENS, *continued.* SPI.

nor otherwise charged with duty, each specimen not exceeding in weight 14lb.	Free.
exceeding in weight 14lb. each the 100l. value	5 0 0
illustrative of Natural History, not otherwise enumerated or described	Free.
SPECKLED WOOD, the ton	8 14 2
the produce of and imported from any British possession, the ton	0 16 3
SPELTER in cakes, the cwt.	0 2 0
not in cakes, the cwt.	0 10 0
SPERMACETI, fine, the lb.	0 1 6

This substance is erroneously supposed to be found in the cranium of the *physeter macrocephalus*, or long-headed whale: it is the fat of the animal. Formerly, and, indeed, not long since, spermaceti was only used as a medicine, and annually many tons of it were thrown into the Thames as useless, the quantity brought to this country being so much more than was required for medical purposes. It has become very valuable since its application by the tallow-chandlers; by whom, in the manufacture of candles, it is mixed with tallow or wax, to render it fit for working; pure spermaceti being exceedingly pliable when in the solid state.—*Transactions of Society of Arts*, 1832.

SPIRITS OF STRONG WATERS of all sorts, *viz.*

for every gallon of such spirits or strong waters of any strength not exceeding the strength of proof by Sykes's hydrometer, and so in proportion for any greater strength than the strength of proof, and for any greater or less quantity than a gallon, <i>viz.</i>	
.... NOT BEING SPIRITS OR STRONG WATERS, the produce of any British possession in America, or any British possession within the limits of the East India Company's charter, and not being sweetened spirits, or spirits mixed with any article, so that the degree of strength thereof cannot be exactly ascertained by such hydrometer.	1 2 6
.... SPIRITS OR STRONG WATERS, the produce of any British possession in America, not being sweetened spirits or spirits so mixed as aforesaid.	0 9 0
.... SPIRITS OR STRONG WATERS, the produce of any British possession within the limits of the East India Company's charter, not being sweetened spirits or spirits mixed as aforesaid.	0 15 0
.... SPIRITS, CORDIALS, OR STRONG WATERS, respectively (not being the produce of any British possession in America), sweetened or mixed with any	

SPIRITS, <i>continued</i> .	STI.	£	s.	d.
article, so that the degree of strength thereof cannot be exactly ascertained by such hydrometer		1	10	0
.... SPIRITS, CORDIALS, OR STRONG WATERS, respectively, being the produce of any British possession in America, sweetened or mixed with any article, so that the degree of strength thereof cannot be exactly ascertained by such hydrometer		1	0	0
.... RUM SHRUB, however sweetened, the produce of and imported from any British possession in America, the gallon		0	9	0

SPIRITS prohibited to be imported on pain of forfeiture, under the following circumstances, *viz.*

- not being perfumed or medicinal spirits, *viz.*
- all spirits, unless in ships of seventy tons or upwards.
- Rum of and from the British plantations, if in casks, unless in casks containing not less than twenty gallons.
- all other spirits, if in casks, unless in casks containing not less than forty gallons.—3 & 4 W. 4, c. 52, § 58.

SPIRITS from the Isle of Man prohibited to be imported for home use on pain of forfeiture, but may be warehoused for exportation only.—3 & 4 W. 4, c. 52, § 58, 59, 60.

By 3 & 4 W. 4, c. 54, § 2, Brandy, being the produce of Europe, shall not be imported into the United Kingdom *to be used therein*, except in British ships, or in ships of the country of which the goods are the produce, or in ships of the country from which the goods are imported.

By 3 & 4 W. 4, c. 52, § 123, the same instruments, and the same tables and scales of graduation, and the same rules and methods, as the officers of the excise shall by any law in force for the time being be directed to use, adopt, and employ in trying and ascertaining the strengths and quantities of spirits made within the United Kingdom, for the purpose of computing and collecting the duties of excise payable thereon, shall be used, adopted, and employed by the officers of the customs in trying and ascertaining the strengths and quantities of spirits imported into the United Kingdom, for the purpose of computing and collecting the duties of customs payable thereon.

As to certificate of produce, see COFFEE.

SPONGE, the lb.	0	0	6
— the produce of and imported from any British possession, the lb.	0	0	1
SQUILLS, DRIED, the cwt.	0	8	0
— NOT DRIED, the cwt.	0	1	0
STARCH, the cwt.	9	10	0
STAVESACRE, the cwt.	0	4	0
STEEL, UNWROUGHT, prepared in and imported from any British possession in Asia, Africa, or America, the ton	0	1	0
— or any MANUFACTURES of STEEL not otherwise enumerated or described, the 100 <i>l.</i> value	20	0	0
STIBIUM. See ANTIMONY.			
STICKS, <i>viz.</i> WALKING STICKS. See CANES.			

	£	s.	d.
STONE, <i>viz.</i>			
———— BURRS FOR MILL STONES, the 100 . . .	0	10	0
———— DOG STONES, not exceeding four feet in diameter, above six and under twelve inches in thickness, the pair . . .	6	3	6
———— EMERY STONES, the ton . . .	0	1	0
———— FILTERING STONES, the 100 <i>l.</i> value . .	50	0	0
———— FLINT STONES, FELSPAR, and other stones for potters . . .			Free.
———— GRAVE STONES OF MARBLE, <i>viz.</i>			
..... polished, each not containing more than two feet square, the foot square, superficial measure . . .	0	2	6
..... unpolished, the foot square, superficial measure . . .	0	0	10
———— GRAVE STONES not of marble, polished or unpolished, the foot square, superficial measure . .	0	0	6
———— LIME STONE . . .			Free.
———— MARBLE, ROUGH, BLOCKS OR SLABS . .			Free.
———— MARBLE IN ANY WAY MANUFACTURED, (except grave stones and paving stones, each not containing more than two feet square,) the cwt. . .	0	3	0
———— MARBLE PAVING STONES, each not containing more than two feet square, <i>viz.</i>			
..... polished, the foot square, superficial measure . . .	0	0	10
..... rough, the foot square, superficial measure . . .	0	0	6
———— MILL STONES above four feet in diameter, or if twelve inches in thickness or upwards, the pair . . .	11	8	0
———— PAVING STONES not of marble, the 100 feet square, superficial measure . . .	0	12	0
———— PEBBLE STONES . . .			Free.
———— POLISHING STONES, the 100 <i>l.</i> value . .	5	0	0
———— PUMICE STONES, the ton. . .	0	5	0
———— QUERN STONES, <i>viz.</i> under three feet in diameter, and not exceeding six inches in thickness, the pair . . .	0	8	9
..... three feet in diameter and not above four feet in diameter, and not exceeding six inches in thickness, the pair . .	0	17	6
———— RAG STONES, the 100 <i>l.</i> value . . .	20	0	0
———— SLATES, not otherwise enumerated or described, the 100 <i>l.</i> value . . .	66	10	0
———— SLATES IN FRAMES, the dozen . . .	0	3	0
———— SLICK STONES, the 100 . . .	0	8	0
———— SCULPTURED OR MOSAIC WORK, the cwt. .	0	2	6

SUGAR, *continued*.

TAR.

receive the drawback on exportation as refined sugar; that, where such is the case, it is clearly impossible that this sugar can be admitted at the lower duty of 24s., but that in cases where the sugar in question could not be permitted to receive the drawback on exportation without any process of refining, my Lords are of opinion that the Vacuum Pan Sugars may be justly admitted at the lower duty.

SULPHUR IMPRESSIONS, the 100*l*. value . . . 5 0 0
 ——— VIVUM. See BRIMSTONE.

SWEEP-WASHERS' DIRT, containing Bullion. See
 BULLION.

SWEET WOOD, the ton 10 13 0
 ——— the produce of and imported from any British
 possession, the ton 0 16 3

SWINE prohibited to be imported for home use on pain of forfeiture, but may be warehoused for exportation only. 3 & 4 W. 4, c. 52 § 59, 60.

T.

TAILS, *viz.*

——— BUFFALO, BULL, COW, or OX TAILS, the 100 . . . 0 6 0

——— FOX TAILS,

——— MARTEN TAILS,

——— SABLE TAILS,

——— SQUIRREL, or CALABAR TAILS,

} See SKINS.

TALC, the lb. 0 0 8

TALLOW, the cwt. 0 3 2

——— imported from any British possession in Asia,
 Africa, or America, the cwt. 0 1 0

By 3 & 4 W. 4, c. 54, § 2 Tallow being the produce of Europe, shall not be imported into the United Kingdom *to be used therein*, except in British ships or in ships of the country of which the goods are the produce, or in ships from which the goods are imported.

TAMARINDS, the lb. 0 0 8

——— the produce of and imported from any
 British possession, the lb. 0 0 1

TAPIOCA, the cwt. 0 1 0

TAR, the last containing 12 barrels, each barrel not ex-
 ceeding 31½ gallons, 0 15 0

——— the produce of and imported from any British
 possession, the last containing 12 such barrels, 0 12 0

——— BARBADOES TAR, the cwt. 0 2 6

By 3 & 4 W. 4, c. 54 § 2. Tar, being the produce of Europe, shall not be imported into the United Kingdom *to be used therein*, except in British ships, or in ships of the country of which the goods are the produce, or in ships from which the goods are imported.

TARES, the quarter 0 10 0

TARRAS, the bushel 0 1 3

TARTARIC ACID, the lb. 0 0 4

TEA.

How Tea may be imported.—By 3 & 4 W. 4, c. 101, § 1, from April 22, 1834, it shall be lawful to import any tea into the United Kingdom from the Cape of Good Hope and from places eastward of the same to the Straits of Magellan, and not from any other place, in such and the like manner as if the same were set forth in an act passed in the present session of Parliament for the general regulation of the customs.

By § 3, from April 22, 1834, the duties of excise payable upon tea in the United Kingdom shall cease, except as hereafter provided, and in lieu of such duties there shall be paid the several duties of customs as the same are set forth in the table following; and such duties shall be paid unto His Majesty, *viz.*

DUTIES ON TEA IN WAREHOUSE, OR IMPORTED INTO THE UNITED KINGDOM.

TEA, <i>viz.</i>	£	s.	d.
— BOHEA, the lb.	0	1	6
— CONGOU, TWANKAY, HYSON SKIN, ORANGE PEKOE, and CAMPOI, the lb.	0	2	2
— SOUCHONG, FLOWERY PEKOE, HYSON, YOUNG HYSON, GUNPOWDER, IMPERIAL, and other sorts not enumerated, the lb.	0	3	0

Tea sold before April 22, 1834. Nothing herein shall alter or affect the duties payable upon Tea which shall have been sold by the East Company at their public sales prior to the 22nd April 1834. Provided also, that the allowance commonly called draft now made by the commissioners of excise in the weighing of Tea shall be made by the commissioners of customs under the authority of this act.

Damage.—By § 4, no abatement of duty shall be made on account of damage received by any tea during the voyage; but it shall be lawful for the importer to separate the damaged parts, and to abandon the same to the Commissioner of customs for the duty.

Mixed Tea.—By § 5, if different sorts of tea mixed together be imported in the same package, the whole shall be liable to the highest rate of duty to which any of such sorts would be separately liable; and if two or more sorts of tea not perfectly mixed together be imported in one package, the same shall be forfeited.

Management.—From the passing of this act it shall be lawful for the Lords Commissioners of His Majesty's Treasury, by any warrant under the hands of three or more of them, to order and direct that the importation of tea and the duties thereon shall be under the management of the Commissioners of Customs instead of the management of the Commissioners of Excise, and from and after the time specified in any such warrant the same shall be transferred accordingly: provided, that until the transfer of such management and of the custody of tea in warehouse shall have been fully made under the directions of the Lords Commissioners of His Majesty's Treasury, any thing done by the Commissioners of Excise or their officers shall have the same effect in law as if the same had been done by the Commissioners of Customs or their officers under the authority of this act; but nothing herein before contained shall extend to alter or affect any law of excise relating to licences for the sale of tea, or relating to permits for the removal of tea, or otherwise to the internal management of tea by the Commissioners of Excise, after the duties of importation on the same shall have been paid, and after the same shall have been delivered out of the charge of the officers of customs.

Permits.—By § 7, it shall be lawful for the Lords of His Majesty's Treasury, by any warrant or order under the hands of any two or more of them, to discontinue the practice of requiring and issuing permits for the removal of tea, and to make and establish any other rules, either of customs or excise, in lieu of such practice, as to them shall, after the discontinuance of the same

TEA.

appear necessary for the security of the revenue; and all regulations, so made, shall have the force of law as fully as if the same were embodied in this act, and shall be obeyed and enforced in like manner as any rules of customs or of excise respectively are or can be obeyed or enforced under the provisions of any act of parliament relating to the customs or to the excise respectively; and copies of such rules and regulations shall be laid before parliament.

Re-import. By 3 & 4 W. 4, c. 52, § 33, tea shall not be re-imported into the United Kingdom for home use upon the ground that the same had been legally exported from thence, but the same shall be deemed to be foreign goods, whether originally such or not, and shall also be deemed to be imported for the first time into the United Kingdom.

Stock. By 3 & 4 W. 4, c. 93, § 114, from August 28, 1833, all enactments and provisions directing the East India Company to provide for keeping a stock of tea shall be repealed.

Growth, &c.—The principal tea provinces—for tea is more or less grown in every part of the empire—are Fokien, Kiangnan, and Chekiang, all maritime provinces, and Kiansi. The tea is not even permitted to be brought coastwise to Canton in native vessels, but is conveyed through the interior, partly by tedious and difficult river and canal navigation, partly by laborious land carriage, and is, in one instance, transported by manual labour, over a very high range of mountains. Frequent transshipments are rendered necessary, and it is subject to these inconveniences for the sole purpose of securing numerous and exorbitant transit duties. There is, perhaps, no produce of the earth which is exposed to such a variety of taxation as a tea-leaf. It yields a profit, in the first instance, to the small farmer by whom it is cultivated, and a second to the tea-merchant by whom it is manufactured. It is taxed directly and indirectly, five or six times in its progress to Canton, where, on its arrival, besides yielding large profits to the Hong merchants, and paying the imperial duties, it is subject to the impositions of the officers of the local government; it pays an expensive freight to England; and, after yielding liberal profits to the Company, it falls into the hands of the Chancellor of the Exchequer. It is needless to point out what prodigious advantages would arise from our ships proceeding, as formerly, to the ports in the tea provinces, or what an extended consumption there would be of our manufactures by an intercourse with the more northern portion of the Chinese empire. I am disposed to regard it as presenting the widest field for commercial enterprise which remains untrodden in the world.

Letter to the Right Hon. Charles Grant, President of the Board of Control, on the present State of Commercial Intercourse with China. By Charles Marjoribanks, Esq. M. P., late President of the Select Committee in China. 1833.

TEA.

A RETURN of the QUANTITIES and PRICES of the several sorts of TEA sold by the East India Company in the following Years.
(1st of May to 1st of May).

YEARS.	BOHEA.		CONGOU.		CAMPOI.		SOUCHONG.		PEKOE.	
	Quantity.	Average Sale Price per lb.	Quantity.	Average Sale Price per lb.	Quantity.	Average Sale Price per lb.	Quantity.	Average Sale Price per lb.	Quantity.	Average Sale Price per lb.
1829	lb.	s. d.	lb.	s. d.	lb.	s. d.	lb.	s. d.	lb.	s. d.
1830	8,778,012	1 6 . 65	20,142,073	2 3 . 88	284,187	2 9 . 14	601,739	2 10 . 38	131,281	3 9 . 23
1831	4,845,626	1 6 . 32	18,402,118	2 3 . 26	474,735	2 2 . 24	298,819	3 8 . 60	129,554	3 9 . 23
	6,096,153	1 10 . 03	17,857,208	2 3 . 15	431,455	2 3 . 17	277,067	3 0 . 76	253,101	3 9 . 92
YEARS.	TWANKAY.		HYSON SKIN.		HYSON.		GUNPOWDER.			
	Quantity.	Average Sale Price per lb.	Quantity.	Average Sale Price per lb.	Quantity.	Average Sale Price per lb.	Quantity.	Average Sale Price per lb.		
1829	4,101,845	s. d.	lb.	s. d.	lb.	s. d.	lb.	s. d.		
1830	3,852,443	2 5 . 72	213,993	2 3 . 84	1,014,923	4 1 . 75	645	6 6 . 51		
1831	4,560,562	2 4 . 04	228,016	2 4 . 60	1,071,278	4 1 . 40				
		2 3 . 72	196,791	2 6 . 39	1,047,748	4 1 . 56				

Porter's Official Tables.

TOB.

TEASLES, the 1,000	0	1	0
TEETH, <i>viz.</i> ELEPHANTS, SEA COW, SEA HORSE, or SEA MORSE TEETH, the cwt.	1	0	0
TELESCOPES, the 100 <i>l.</i> value	33	0	0
TERRA. JAPONICA or CATECHU, the cwt.	0	1	0
— SIENNA, the cwt.	0	4	0
— UMBRA, the cwt.	0	4	0
— VERDE, the cwt.	0	1	0
THREAD, <i>viz.</i>			
— BRUGES THREAD, the dozen lb.	0	15	0
— COTTON THREAD. See COTTON MANU- FACTURES.			
— OUTNAL THREAD, the dozen lb.	0	15	0
— PACK THREAD, the cwt.	0	15	0
— SISTER'S THREAD, the lb.	0	4	0
— WHITED BROWN THREAD, the dozen lb.	0	18	0
— NOT otherwise enumerated or described, the 100 <i>l.</i> value	25	0	0
TILES, the 100 <i>l.</i> value	50	0	0
— DUTCH TILES, the 100 <i>l.</i> value	15	0	0
TIN, the cwt.	2	10	0
— MANUFACTURES OF, not otherwise enumerated or described, the 100 <i>l.</i> value	20	0	0
— ORE, the 100 <i>l.</i> value	20	0	0
TINCAL. See BORAX.			
TIN FOIL, the 100 <i>l.</i> value	25	0	0
TOBACCO, <i>viz.</i>			
— UNMANUFACTURED, the lb.	0	3	0
..... the produce of and imported from any British possession in Ame- rica, the lb.	0	2	9
— MANUFACTURED, or SEGARS, the lb.	0	9	0
(Manufactured in the United Kingdom at or within two miles of any Port into which Tobacco may be imported, made into Shag, Roll, or Carrot Tobacco, <i>draw-</i> <i>back</i> upon exportation, the lb. 2 <i>s.</i> 7½ <i>d.</i>)			

Tobacco and Snuff prohibited to be imported on pain of forfeiture under the following circumstances, *viz.*

- unless in a ship of the burthen of 120 tons or upwards.
- Tobacco of and imported from the State of Colombia, and made up in rolls, unless in packages containing at least 320lb. weight of such rolls.
- Segars, unless in packages containing 100lb. weight of Segars.
- all other Tobacco and Snuff, unless in hogsheads, casks, chests or cases, each of which shall contain of net Tobacco or Snuff at least 100 lb. weight if from the East Indies, or *450lb. weight if from any other place, and not packed in bags or packages within any such hogshead, cask, chest, or case, nor separated nor divided in any manner whatever, except Tobacco of the Dominions of the Turkish Empire, which may be packed in inward bags or packages, or separated or

TOBACCO, *continued.* TRU.

divided in any manner within the outward package, provided such outward package be a hogshead, cask, chest, or case, and contain 450 lb. net at least.

— and unless the particular weight of Tobacco or Snuff in each hogshead, cask, chest, or case, with the tare of the same, be marked thereon.

— and unless in the Ports of London, Liverpool, Bristol, Lancaster, Cowes, Falmouth, Whitehaven, Hull, Port Glasgow, Greenock, Leith, Newcastle-upon-Tyne, Plymouth, Belfast, Cork, Drogheda, Dublin, Galway, Limerick, Londonderry, Newry, Sligo, Waterford, and Wexford.

. or into some other Port or Ports which may hereafter be appointed for such purpose by the Lords Commissioners of his Majesty's Treasury; such appointments in Great Britain being published in the London Gazette, and such appointments in Ireland being published in the Dublin Gazette.

. but any ship wholly laden with Tobacco may come into the Ports of Cowes or Falmouth (a) to wait for orders, and there remain fourteen days, provided due report of such ship be made by the master with the collector or controller of such Port. 3 & 4 W. 4, c. 52, § 58.

(a) By customs order, dated January 3, 1833, it is directed that the same privilege previously granted to Cowes and Falmouth, relating to vessels laden with Tobacco, and which could not hitherto come into this port to refit, or for orders, be extended to Portsmouth.

Tobacco stalks stripped from the leaf, whether manufactured or not, and Tobacco stalk flour, prohibited to be imported for home use on pain of forfeiture, but may be warehoused for exportation only. 3 & 4 W. 4, c. 52, § 58, 59, 60.

By 3 & 4 W. 4, c. 52, § 33, Tobacco shall not be re-imported into the United Kingdom for home use upon the ground that the same had been legally exported from thence, but shall be deemed to be Foreign goods, whether originally such or not, and shall also be deemed to be imported for the first time into the United Kingdom.

By 3 & 4 W. 4, c. 54, § 2, Tobacco, being the produce of Europe, shall not be imported into the United Kingdom *to be used therein*, except in British ships, or in ships of the country of which the goods are the produce, or in ships of the country from which the goods are imported.

By 3 & 4 W. 4, c. 52, § 32, no abatement of duties shall be made on account of any damage received by Tobacco.

TOBACCO PIPES, the 100l. value	30	0	0
TONGUES, the dozen	0	3	0
TORNSAL or TURNSOLE, the cwt.	0	5	0
TORTOISESHELL or TURTLESHELL, unmanufactured, the lb.	0	2	0
— imported from any British possession, the lb.	0	0	1
TOW. See FLAX.			
TOYS, the 100l. value	20	0	0
TREES. See PLANTS.			
TRUFFLES, the lb.	0	1	0

WAT. £ s. d.

TURMERICK, the cwt.	0	10	0
imported from any British possession, the cwt.	0	2	4
TURNERY not otherwise enumerated or described, the 100l. value	30	0	0
TURNSOLE. See TORNAL.			
TURPENTINE, viz.			
not being of greater value than 12s. the cwt. thereof the cwt.	0	4	4
being of greater value than 12s. and not of greater value than 15s. the cwt. thereof, the cwt.	0	5	4
being of greater value than 15s. the cwt. thereof, the cwt.	1	6	2
of VENICE, SCIO, or CYPRUS, the lb.	0	0	10
TWINE, the cwt.	1	11	0

V.

VALONIA, the cwt.	0	1	0
VANELLOES, the lb.	0	5	0
VARNISH not otherwise enumerated or described, the 100l. value	30	0	0
VASES, ancient, not of stone or marble, the 100l. value	5	0	0
VELLUM, the skin	0	7	2
VERDEGRIS, the lb.	0	1	0
VERJUICE, the tun	73	12	9
VERMICELLI, the lb.	0	0	2
VERMILION, the lb.	0	0	6
VINEGAR or ACETOUS ACID, the tun	18	18	0

W.

WAFERS, the lb.	0	1	3
WASHING BALLS, the lb.	0	1	8
WATCHES of GOLD, SILVER, or other METAL, the 100l. value	25	0	0
WATER, viz.			
ARQUEBUSADE,	} See SPIRITS.		
CITRON,			
CORDIAL,			
HUNGARY,			
LAVENDER,			
COLOGNE WATER the flask (thirty of such flasks containing not more than one gallon)	0	1	0
MINERAL or NATURAL WATER, the dozen bottles or flasks (each bottle or flask not exceeding three pints)	0	4	0
STRONG WATER. See SPIRITS.			

WIN.

£ s. d.

WAX, viz.

— BEES WAX, viz.

..... unbleached, the cwt. 1 10 0

..... in any degree bleached, the cwt. 3 0 0

..... imported from any British possession in
Asia, Africa, or America, viz.

..... unbleached, the cwt. 0 10 0

..... in any degree bleached, the cwt. 1 0 0

— MYRTLE WAX, the lb. 0 1 0

— SEALING WAX, the 100*l*. value 30 0 0

ELD, the cwt. 0 1 0

HALE FINS, the ton 95 0 0

— taken and caught by the crew of a
British ship, and imported direct
from the Fishery, or from any British
possession, in a British ship,
the ton 1 0 0

HIPCORD, the lb. 0 1 0

WINE, viz.

— FRENCH, CANARY, FAYAL, MADEIRA, PORTUGAL,
SPANISH, and other Wines not enumerated,
the gallon 0 5 6

— the produce of His Majesty's Settlement of the
CAPE OF GOOD HOPE, or the territories or
Dependencies thereof, imported directly from
thence, the gallon 0 2 9

— LEES, subject to the same duty as Wine, but
no drawback is allowed on the Lees of Wine
exported.

DRAWBACK.—The full duties on Wine are drawn back upon exportation.

3 & 4 W. 4, c. 54, § 2, Wine being the produce of Europe, shall not be
admitted into the United Kingdom to be used therein, except in British ships
of the country of which the goods are the produce, or in ships of
entry from which the goods are imported.

3 & 4 W. 4, c. 52, § 39, before any Wine shall be entered as being the
produce of the Cape of Good Hope, the master of the ship importing the
Wine shall deliver to the collector or controller a certificate under the hand of
an officer of the Cape of Good Hope testifying that proof had been
in manner required by law, that such Wine is of the produce of the
Cape of Good Hope or the dependencies thereof, stating the quantity and sort
of Wine, and the number and denomination of the packages containing
the same; and such master shall also make and subscribe a declaration before
the collector or controller, that such certificate was received by him at the
Cape of Good Hope, and that the Wine so imported is the same as is men-
tioned therein.

3 & 4 W. 4, c. 52, § 32, no abatement of duties shall be made on account
of damage received by Wine.

IRON, viz.

— BRASS or COPPER, the cwt. 2 10 0

— GILT or PLATED, the 100*l*. value 25 0 0

— IRON, the cwt. 1 0 0

— LATTEN, the cwt. 1 0 0

WIRE, *continued*

— SILVER, the 100l. value	25	0	0
— STEEL, the lb.	0	1	10
WOAD, the cwt.	0	1	0

WOOD.

ANCHOR STOCKS, the piece	0	8	4
— imported from any British possession in America, the piece	0	0	10

BALKS, under 5 inches square, and under 24 feet in length, the 120	18	2	7
--	----	---	---

— under 5 inches square, and 24 feet in length, or upwards, the 120	27	0	0
---	----	---	---

— 5 inches square or upwards are subject and liable to the duties payable on Fir Timber.			
--	--	--	--

— imported from any British possession in America, viz.			
---	--	--	--

.... under 5 inches square, and under 24 feet in length, the 120	3	5	0
--	---	---	---

.... under 5 inches square, and 24 feet in length or upwards, the 120	4	17	6
---	---	----	---

.... 5 inches square or upwards are subject and liable to the duties payable on Fir Timber.			
---	--	--	--

BATTENS, Imported into Great Britain, viz.

.... 6 feet in length and not exceeding 16 feet in length, not above 7 inches in width, and not above $2\frac{3}{4}$ inches in thickness, the 120	10	0	0
---	----	---	---

.... exceeding 16 feet in length and not exceeding 21 feet in length, not above 7 inches in width, and not exceeding $2\frac{3}{4}$ inches in thickness, the 120	11	10	0
--	----	----	---

.... exceeding 21 feet in length and not exceeding 45 feet in length, not above 7 inches in width, and not exceeding $2\frac{3}{4}$ inches in thickness, the 120	20	0	0
--	----	---	---

.... exceeding 45 feet in length, or above $2\frac{3}{4}$ inches in thickness (not being timber 8 inches square), the load, containing 50 cubic feet	2	10	0
--	---	----	---

.... and further, the 120	6	0	0
-------------------------------------	---	---	---

— of the growth and produce of any British possession in America, and imported directly from thence into Great Britain, viz.			
--	--	--	--

.... 6 feet in length and not exceeding 16 feet in length, not above 7 inches in width, and not exceeding $2\frac{3}{4}$ inches in thickness, the 120	1	0	0
---	---	---	---

WOOD.

£ s. d.

TENS, Imported into Great Britain, continued.

.... exceeding 16 feet in length and not exceeding 21 feet in length, and not above 7 inches in width, and not exceeding $2\frac{3}{4}$ inches in thickness, the 120	1	3	0
.... exceeding 21 feet in length, not above 7 inches in width, or if exceeding $2\frac{3}{4}$ inches in thickness, the 120	2	0	0

— Imported into Ireland, viz.

.... 8 feet in length and not exceeding 12 feet in length, not above 7 inches in width, and not exceeding $3\frac{1}{4}$ inches in thickness, the 120	8	6	3
.... exceeding 12 feet in length and not exceeding 14 feet in length, not above 7 inches in width, and not exceeding $3\frac{1}{4}$ inches in thickness, the 120	9	14	0
.... exceeding 14 feet in length and not exceeding 16 feet in length, not above 7 inches in width, and not exceeding $3\frac{1}{4}$ inches in thickness, the 120	11	1	8
.... exceeding 16 feet in length and not exceeding 18 feet in length, not above 7 inches in width, and not exceeding $3\frac{1}{4}$ inches in thickness, the 120	12	9	4
.... exceeding 18 feet in length and not exceeding 20 feet in length, not above 7 inches in width, and not exceeding $3\frac{1}{4}$ inches in thickness, the 120	13	17	2
.... exceeding 20 feet in length and not exceeding 45 feet in length, and not above 7 inches in width, and not exceeding $3\frac{1}{4}$ inches in thickness, the 120	34	6	1
.... exceeding 45 feet in length, or above $3\frac{1}{4}$ inches in thickness (not being timber 8 inches square), the load containing 50 cubic feet	2	10	0
.... and further, the 120	6	0	0

TEN ENDS, Imported into Great Britain, viz.

.... under 6 feet in length, not above 7 inches in width, and not exceeding $2\frac{3}{4}$ inches in thickness, the 120	3	0	0
.... under 6 feet in length, not above 7 inches in width, and exceeding $2\frac{3}{4}$ inches in thickness, the 120	6	0	0

— of the growth and produce of any British possession in America, and imported directly from thence into Great Britain, viz.

WOOD.		£	s.	d.
BATTEN ENDS, Imported into Great Britain, continued.				
....	under 6 feet in length, not above 7 inches in width, and not exceeding $2\frac{3}{4}$ inches in thickness, the 120	0	7	6
....	under 6 feet in length, not above 7 inches in width, and exceeding $2\frac{3}{4}$ inches in thickness, the 120	0	15	0
<hr/> <i>Imported into Ireland, viz.</i>				
....	under 8 feet in length, not above 7 inches in width, and not exceeding $3\frac{1}{4}$ inches in thickness, the 120	4	14	5
....	under 8 feet in length, if exceeding $3\frac{1}{4}$ inches in thickness, the 120	9	3	1
BATTENS and BATTEN ENDS of all sorts, of the growth and produce of any British possession in America, and imported directly from thence into <i>Ireland</i> , the 120				
		0	8	3
BEECH PLANK , 2 inches in thickness or upwards, the load, containing 50 cubic feet				
		2	8	9
....	of all sorts, of the growth and produce of any British possession in America, and imported directly from thence, the 120	0	8	4
BEECH QUARTERS, viz.				
....	under 5 inches square, and under 24 feet in length, the 120	4	10	8
....	5 inches square and under 8 inches square, or if 24 feet in length or upwards, the 120	12	3	6
....	of all sorts under 8 inches square, of the growth and produce of any British possession in America, and imported directly from thence, the 120	0	16	3
BOARDS.—BEECH BOARDS, viz.				
....	under 2 inches in thickness, and under 15 feet in length, the 120	4	9	6
....	under 2 inches in thickness, and if 15 feet in length or upwards, the 120	8	19	0
<hr/> CLAP BOARDS, viz.				
....	not exceeding 5 feet 3 inches length, and under 8 inches square, the 120	6	2	0
....	of the growth and produce of any British possession in America, and imported directly from thence, the 120	0	12	4
<hr/> LINN BOARDS or WHITE BOARDS for SHOEMAKERS, viz.				
....	under 4 feet in length, and under 6 inches in thickness, the 120	6	16	6

WOOD.

£ s. d.

BOARDS—LINN BOARDS, &c. *continued.*

.... 4 feet in length, or 6 inches in thickness, or upwards, the 120 . . . 13 13 0

— OAK BOARDS, *viz.*

.... under 2 inches in thickness, and under 15 feet in length, the 120 . . . 18 1 0

.... under 2 inches in thickness, and if 15 feet in length or upwards, the 120 . 36 2 0

— OUTSIDE SLABS or PALING BOARDS, hewed on one side, not exceeding 7 feet in length, and not above $1\frac{1}{2}$ inch in thickness, the 120 . . . 2 0 0

— hewed on one side, exceeding 7 feet in length, and not exceeding 12 feet in length, and not above $1\frac{1}{2}$ inch in thickness, the 120 . . . 4 0 0

— hewed on one side, exceeding 12 feet in length, or exceeding $\frac{1}{2}$ inch in thickness, are subject and liable to the duties payable on deals.

— hewed on one side, of the growth and produce of any British possession in America, and imported directly from thence, *viz.*

.... not exceeding 7 feet in length, and not above $1\frac{1}{2}$ inch in thickness, the 120 . 0 5 0

.... exceeding 7 feet in length, and not exceeding 12 feet in length, and not above $1\frac{1}{2}$ inch in thickness, the 120 . . . 0 10 0

.... exceeding 12 feet in length, or exceeding $1\frac{1}{2}$ inch in thickness, are subject and liable to the duties payable on deals.

— PIPE BOARDS, *viz.*

.... above 5 feet 3 inches in length and not exceeding 8 feet in length, and under 8 inches square, the 120 . . . 9 3 0

.... exceeding 8 feet in length, and under 8 inches square, the 120 . . . 18 6 0

.... of all sorts, exceeding 5 feet 3 inches in length and under 8 inches square, of the growth and produce of any British possession in America, and imported directly from thence, the 120 . 0 19 6

— WAINSCOT BOARDS, *viz.*

.... the foot, containing 12 feet in length, and 1 inch in thickness, and so in proportion for any greater or lesser length or thickness . . . 0 4 0

WOOD.

£ s. d.

BOARDS, *continued*.

BOARDS of all sorts not otherwise enumerated or described, of the growth and produce of any British possession in America, and imported directly from thence, the 120 0 8 4

By 3 and 4 W. 4, c. 54, § 2, Boards, being the produce of Europe, shall not be imported into the United Kingdom *to be used therein*, except in British ships, or in ships of the country of which the goods are the produce, or in ships from which the goods are imported.

BOWSPRITS. See MASTS.

DEALS to be used in Mines, *viz.*

.... above 7 inches in width, being 8 feet in length and not above 10 feet in length and not exceeding $1\frac{1}{2}$ inch in thickness, the 120 8 2 6

— Imported into Great Britain, *viz.*

.... above 7 inches in width, being 6 feet in length and not above 16 feet in length, and not exceeding $3\frac{1}{4}$ inches in thickness, the 120 19 0 0

.... above 7 inches in width, above 16 feet in length and not above 21 feet in length, and not exceeding $3\frac{1}{4}$ inches in thickness, the 120 22 0 0

.... above 7 inches in width, above 21 feet in length and not above 45 feet in length, and not above $3\frac{1}{4}$ inches in thickness, the 120 44 0 0

.... above 45 feet in length, or above $3\frac{1}{4}$ inches in thickness (not being timber 8 inches square or upwards), the load containing 50 cubic feet 2 10 0

.... and further, the 120 6 0 0

— of the growth and produce of any British possession in America, and imported directly from thence into Great Britain, *viz.*

.... above 7 inches in width, being 6 feet in length, and not above 16 feet in length, and not exceeding $3\frac{1}{4}$ inches in thickness, the 120 2 0 0

.... above 7 inches in width, above 16 feet in length and not above 21 feet in length, and not exceeding $3\frac{1}{4}$ inches in thickness, the 120 2 10 0

.... above 7 inches in width, being 6 feet in length and not above 21 feet in length, and exceeding $3\frac{1}{4}$ inches in thickness, the 120 4 0 0

WOOD.

£ s. d.

WALS, *Imported into Great Britain, continued.*

.... above 7 inches in width, exceeding 21 feet in length, and not exceeding 4 inches in thickness, the 120	5	0	0
.... above 7 inches in width, exceeding 21 feet in length, and exceeding 4 inches in thickness (not being timber 8 inches square or upwards,) the 120	10	0	0

— *Imported into Ireland, viz.*

.... above 7 inches in width and not exceeding 12 inches in width, and not exceeding 3½ inches in thickness, viz.			
.... above 8 feet in length and not exceeding 12 feet in length, the 120	12	9	5
.... exceeding 12 feet in length, and not exceeding 14 feet in length, the 120	14	11	0
.... exceeding 14 feet in length and not exceeding 16 feet in length, the 120	16	12	6
.... exceeding 16 feet in length, and not exceeding 18 feet in length, the 120	18	14	1
.... exceeding 18 feet in length and not exceeding 20 feet in length, the 120	20	15	7
.... above 7 inches in width and not exceeding 12 inches in width, and exceeding 3½ inches in thickness, viz.			
.... above 8 feet in length and not exceeding 20 feet in length, the 120	41	11	3
.... above 7 inches in width and not exceeding 12 inches in width, and not exceeding 4 inches in thickness, and exceeding 20 feet in length, the 120	51	9	2
.... above 7 inches in width and not exceeding 12 inches in width, and exceeding 4 inches in thickness, and exceeding 20 feet in length, the 120	100	6	1

WAL ENDS *Imported into Great Britain, viz.*

.... above 7 inches in width, being under 6 feet in length, and not exceeding 3½ inches in thickness, the 120	6	0	0
.... above 7 inches in width, being under 6 feet in length, and exceeding 3½ inches in thickness, the 120	12	0	0

— of the growth and produce of any British possession in America, and imported directly from thence into Great Britain, viz..

.... above 7 inches in width, being under 6 feet in length, and not exceeding 3½ inches in thickness, the 120	0	15	0
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WOOD. £

DEAL ENDS, *Imported into Great Britain, continued.*

— above 7 inches in width, being under 6 feet in length, and exceeding $3\frac{1}{4}$ inches in thickness, the 120 1 1

— *Imported in Ireland, viz.*

.... above 7 inches in width and not exceeding 12 inches in width, and under 8 feet in length, *viz.*
 not exceeding $3\frac{1}{4}$ inches in thickness, the 120 7
 exceeding $3\frac{1}{4}$ inches in thickness, the 120 13 1

DEALS and DEAL ENDS, *viz.*

— of all sorts, of the growth and produce of any British possession in America, and imported directly from thence into *Ireland*, the 120 0

And further on all deals and deal ends imported into *Ireland*, of the aforesaid lengths and thicknesses, but of the following widths, the additional duties following, *viz.*

- If exceeding 12 inches in width and not exceeding 15 inches in width, 25*l.* per cent. or one fourth of the aforesaid rates.
- If exceeding 15 inches in width and not exceeding 18 inches in width, 50*l.* per cent. or one half of the aforesaid rates.
- If exceeding 18 inches in width and not exceeding 21 inches in width, 75*l.* per cent. or three fourths of the aforesaid rates.
- If exceeding 21 inches in width, 100*l.* per cent., or an additional duty equal to the aforesaid rates respectively.

DRAWBACKS.

By 3 and 4 W. c. 58, § 12, for all deals and timber herein-after des being of the growth of Norway and imported direct thence, and used mines of tin, lead, or copper in the counties of Devon or Cornwall, Ireland, and on which the duties of customs shall have been paid, shall be paid the several drawbacks herein-after mentioned; (that is to say,) on any such deals being above seven inches in width, eight feet in length, and not above ten feet in length, and not exceeding one inch and a half in thickness, the 120, 4*l.* 1*s.* 3*d.* On any such timber being five inches and not exceeding ten inches square, the load fifty cubit feet 2*l.* 5*s.* 3*d.*

By § 13, the several drawbacks hereby allowed for such deals and timber so used shall be paid to the owner of any such mine, under the following regulations; (that is to say,) the purser, agent, or captain of any such vessel intending to claim the drawback under this act, shall enter or cause to be entered in a book to be kept for that purpose an account of the quantity of such deals and timber used and employed in such mine, stating of whom the deals and timber were purchased, and at what port the same were shipped, and the vendor to have been imported, and twice in each year he shall deliver an account thereof to the collector or comptroller of the customs of the port

WOOD.

DEALS, *continued.*

Duty upon such deals and timber shall have been stated to have been paid, and shall make and subscribe a declaration before him to the truth of such statement, and shall, if required by such collector or comptroller, produce the book of such mine.

By § 14, the person or his agent who shall have supplied the said deals and timber shall make and subscribe a declaration before the collector or comptroller to the truth of his account for the same, and referring to the importation and payment of duties thereon, shall further declare that the deals and timber for which the duties of customs had been so paid; and thereupon the collector and comptroller, being satisfied that such deals and timber were intended for the use of such mine, and the full duties of customs had been paid thereon, a debenture shall be issued for the payment of the drawback allowed by this act; provided, that no debenture for any such drawback shall be valid after the expiration of three years from the day on which the duty on the deals or timber mentioned in such debenture had been paid.

By § 15, if the purser, agent, or captain of such mine shall deliver any account of the quantity of deals or timber used and employed, with the intent to defraud His Majesty, such purser, agent, or captain shall, on being convicted of any such offence, for the first offence forfeit 200*l.*, and for every second or further offence 400*l.*, to be sued for within three months after the delivery of the account.

FIREWOOD, not fit or proper to be used other than as such, *viz.*

	£	s.	d.
the fathom, 6 feet wide and 6 feet high	0	19	0
imported from any British possession in America, the fathom 6 feet wide and 6 feet high	0	0	10

FIR QUARTERS, *viz.*

under 5 inches square, and under 24 feet in length, the 120	18	2	7
under 5 inches square, and 24 feet in length, or upwards, the 120	27	0	0
5 inches square or upwards are subject and liable to the duties payable on fir timber.			
of the growth and produce of any British possession in America, and imported directly from thence, <i>viz.</i>			
under 5 inches square, and under 24 feet in length, the 120	3	5	0
under 5 inches square, and 24 feet in length or upwards, the 120	4	17	6
5 inches square, or upwards, are subject and liable to the duties payable on fir timber.			

FIR TIMBER. See TIMBER.

HANDSPIKES, *viz.*

under 7 feet in length, the 120	2	0	0
7 feet in length or upwards, the 120	4	0	0
imported from any British possession in America, <i>viz.</i>			
under 7 feet in length, the 120	0	2	6
7 feet in length or upwards, the 120	0	5	0

WOOD.

£ s. d.

KNEES of OAK, *viz.*

— under 5 inches square, the 120	0	10	0
— 5 inches square and under 8 inches square, the 120	4	0	0
— 8 inches square or upwards, the load containing 50 cubic feet	1	6	0
— imported from any British possession in America, <i>viz.</i>			
— under 5 inches square, the 120	0	2	0
— 5 inches square and under 8 inches square, the 120	0	15	0
— 8 inches square or upwards, the load containing 50 cubic feet	0	5	0

LATHWOOD, *viz.*

— in pieces under 5 feet in length, the fathom 6 feet wide and 6 feet high	4	5	0
— in pieces 5 feet in length and under 8 feet in length, the fathom 6 feet wide and 6 feet high	6	16	0
— 8 feet in length and under 12 feet in length, the fathom 6 feet wide and 6 feet high	10	4	0
— 12 feet long or upwards, the fathom 6 feet wide and 6 feet high	13	12	0
— imported from any British possession in America, <i>viz.</i>			
— in pieces under 5 feet in length, the fathom 6 feet wide and 6 feet high	0	15	0
— in pieces 5 feet in length or upwards, the fathom 6 feet wide and 6 feet high	1	5	0

MASTS, YARDS, or BOWSPRITS, *viz.*

— 6 inches in diameter, and under 8 inches, each	0	8	0
— 8 inches in diameter and under 12 inches, each	1	2	0
— 12 inches in diameter or upwards, the load containing 50 cubic feet	2	15	0
— imported from any British possession in America, <i>viz.</i>			
— 6 inches in diameter, and under 8 inches, each	0	1	6
— 8 inches in diameter and under 12 inches, each	0	4	0
— 12 inches in diameter or upwards, the load containing 50 cubic feet	0	10	0

By 3 & 4 W. 4, c. 54, § 2. Masts being the produce of Europe, shall not be imported into the United Kingdom to be used therein, except in British ships, or in ships of the country of which the goods are the produce, or in ships from which the goods are imported.

OAK PLANK, *viz.*

— 2 inches in thickness or upwards, the load containing 50 cubic feet	4	0	0
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OAK PLANK, <i>continued.</i> WOOD.		£	s.	d.
—	of the growth of any British possession in America, and imported directly from thence, <i>viz.</i>			
	2 inches in thickness or upwards, the load containing 50 cubic feet	0	15	0
OAK TIMBER. See TIMBER.				
OARS, the 120		14	19	3
—	of the growth of any British possession in America, and imported directly from thence, the 120	0	19	6
SPARS, <i>viz.</i>				
—	under 22 feet in length, and under 4 inches in diameter, exclusive of the bark, the 120	2	8	0
—	22 feet in length or upwards, and under 4 inches in diameter, exclusive of the bark, the 120	4	5	0
—	4 inches in diameter and under 6 inches in diameter, exclusive of the bark, the 120	9	0	0
—	of the growth of any British possession in America, and imported directly from thence, <i>viz.</i>			
—	under 22 feet in length, and under 4 inches in diameter, exclusive of the bark, the 120	0	9	0
—	22 feet in length or upwards, and under 4 inches in diameter, exclusive of the bark, the 120	0	16	0
—	4 inches in diameter and under 6 inches in diameter, exclusive of the bark, the 120	1	15	0
SPOKES for WHEELS, <i>viz.</i>				
—	not exceeding 2 feet in length, the 1,000	3	7	4
—	exceeding 2 feet in length, the 1,000	6	14	8
—	of all sorts, of the growth of any British possession in America, and imported directly from thence, the 1,000	0	6	4
STAVES, <i>viz.</i>				
—	not exceeding 36 inches in length, not above 3 inches in thickness, and not exceeding 7 inches in breadth, the 120	1	3	0
—	above 36 inches in length and not exceeding 50 inches in length, not above 3 inches in thickness and not exceeding 7 inches in breadth, the 120	2	6	0
—	above 50 inches in length and not exceeding 60 inches in length, not above 3 inches in thickness and not exceeding 7 inches in breadth, the 120	3	0	0
—	above 60 inches in length and not exceeding 72 inches in length, not above 3 inches in thickness and not exceeding 7 inches in breadth, the 120	4	4	0
—	above 72 inches in length, not above 3 inches in thickness, and not exceeding 7 inches in breadth, the 120	4	16	0

WOOD.

STAVES, *continued*.

—	above 3 inches in thickness, or above 7 inches in breadth, and not exceeding 63 inches in length, shall be deemed clap boards, and be charged with duty accordingly.	
—	above 3 inches in thickness, or above 7 inches in breadth, and exceeding 63 inches in length, shall be deemed pipe boards, and be charged with duty accordingly.	
—	imported from any British possession in America, and imported directly from thence; <i>viz.</i>	
—	not exceeding 36 inches in length, not above $3\frac{1}{2}$ inches in thickness, and not exceeding 7 inches in breadth, the 120	0 2 0
—	above 36 inches in length and not exceeding 50 inches in length, not above $3\frac{1}{2}$ inches in thickness, and not exceeding 7 inches in breadth, the 120	0 4 0
—	above 50 inches in length and not exceeding 60 inches in length, not above $3\frac{1}{2}$ inches in thickness, and not exceeding 7 inches in breadth, the 120	0 6 0
—	above 60 inches in length and not exceeding 72 inches in length, not above $3\frac{1}{2}$ inches in thickness, and not exceeding 7 inches in breadth, the 120	0 8 0
—	above 72 inches in length, not above $3\frac{1}{2}$ inches in thickness, and not exceeding 7 inches in breadth, the 120	0 10 0
—	not exceeding $1\frac{1}{2}$ inch in thickness shall be charged with one-third part of the duty herein proposed on such staves.	
—	above $3\frac{1}{2}$ inches in thickness, or above 7 inches in breadth, and not exceeding 63 inches in length, shall be deemed clap boards, and be charged with duty accordingly.	
—	above $3\frac{1}{2}$ inches in thickness, or above 7 inches in breadth, and exceeding 63 inches in length, shall be deemed pipe boards, and be charged with duty accordingly.	
TEAKE	WOOD, the load, containing 50 cubic feet	1 10 0
—	imported from any British possession in Africa, the load, containing 50 cubic feet	0 10 0
—	imported from any British possession within the limits of the East India Company's charter, the load, containing 50 cubic feet	0 0 1
—	imported from any other place within those limits, the load containing 50 cubic feet	0 10 0

WOOD.

£ s. d.

TIMBER, viz.

— Fir Timber, 8 inches square or upwards, the load, containing 50 cubic feet	2 15 0
— Fir Timber imported from any British possession in America, 8 inches square or upwards, the load, containing 50 cubic feet	0 10 0
— Oak Timber, 8 inches square or upwards, the load, containing 50 cubic feet	2 15 0
— Oak Timber of the growth of any British possession in America, and imported directly from thence, 8 inches square or upwards, the load, containing 50 cubic feet	0 10 0
— Timber of all sorts, not particularly enumerated or described, nor otherwise charged with duty, being 8 inches square or upwards, the load, containing 50 cubic feet	1 8 0
— Timber of all sorts not particularly enumerated or described, nor otherwise charged with duty, being of the growth of any British possession in America, and imported directly from thence, being 8 inches square or upwards, the load, containing 50 cubic feet	0 5 0

By 3 & 4 W. 4, c. 4, § 2, Timber, being the produce of Europe, shall not be imported into the United Kingdom, *to be used therein*, except in British ships, or in ships of the country of which the goods are the produce, or in ships from which the goods are imported.

UFERS, viz.

— under 5 inches square, and under 24 feet in length, the 120	18 2 7
— under 5 inches square, and 24 feet in length or upwards, the 120	27 0 0
— 5 inches square or upwards are subject and liable to the duties payable on fir timber.	
— Imported from any British possession in America, viz.	
.... under 5 inches square, and under 24 feet in length, the 120	3 5 0
.... under 5 inches square, and 24 feet in length or upwards, the 120	4 17 6
.... 5 inches square or upwards are subject and liable to the duties payable on fir timber.	

WAINSCOT LOGS, viz.

— 8 inches square or upwards, the load containing 50 cubic feet	2 15 0
— of the growth of any British possession in America, and imported directly from thence, the load, containing 50 cubic feet	0 12 0

WOOD, UNMANUFACTURED, of the growth of any British possession in America, not particularly enumerated or described, nor otherwise charged with duty, the 100 <i>l.</i> value	5 0 0
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WOOD, *continued*.

£ s. d.

—— UNMANUFACTURED, not particularly enumerated or described, and on which the duties due on the importation are payable according to the value thereof, being of the growth of the British limits within the province of Yucatan in the Bay of Honduras, and imported directly from the said Bay, the 100l. value 5 0 0

—— UNMANUFACTURED, not particularly enumerated or described, nor otherwise charged with duty, the 100l. value 20 0 0

WOOL, *viz.*

—— BEAVER WOOL, the lb. 0 1 7
 cut and combed, the lb. 0 4 9

—— CONEY WOOL, the lb. 0 0 2

—— COTTON WOOL, or Waste of Cotton Wool, the cwt. 0 2 11

. . . . the produce of and imported from any British possession, the cwt. 0 0 4

STOCK OF COTTON IN LIVERPOOL, 31st of DECEMBER, 1833.

DESCRIPTION.	Stock in 1833.	Stock in 1832.
Sea Island	3,670	4,620
Stained ditto	450	700
Upland	60,060	64,380
Alabama and Mobile	24,700	28,510
New Orleans	21,700	30,960
Total American	110,580	129,170
Pernambuco, &c.	21,330	21,250
Bahia and Macaio	13,400	7,370
Maranham	12,250	7,240
Rio and Para	300	130
Total Brazil	47,280	35,990
Demerara	700	850
West India, &c.	1,220	1,790
Egyptian	100	6,600
Surat and Madras	20,840	23,240
Bengal	50	320
Total Stock	180,770	197,960

WOOL—GOAT'S WOOL or HAIR, the lb. 0 0 1

. . . . the produce of and imported from any British possession Free.

—— HARE'S WOOL, the lb. 0 0 2

—— LAMB'S WOOL. See SHEEP'S WOOL.

—— RED or VICUNIA WOOL, the lb. 0 0 6

WOOL, *continued*. £ s. d.

— SHEEP or LAMB'S WOOL, *viz.*

.... not being of the value of 1s. the lb. thereof, the lb.	0	0	0½
.... being of the value of 1s. the lb. or upwards, the lb.	0	0	1
.... the produce of and imported from any British possession	Free.		

By 3 & 4 W. 4, c. 54, § 2, Wool, being the produce of Europe, shall be imported into the United Kingdom, *to be used therein*, except in British ships, or in ships of the country of which the goods are the produce, or ships from which the goods are imported.

WOOLLENS, *viz.*

— — — MANUFACTURES of Wool not being Goat's Wool, or of Wool mixed with Cotton, not particularly enumerated or de- scribed, nor otherwise charged with duty, the 100l. value	15	0	0
— — — ARTICLES OF MANUFACTURE of Wool not being Goat's Wool, or of Wool mixed with Cotton, wholly or in part made up, not otherwise charged with duty, the 100l. value	20	0	0

WRECK. See DERELICT.

Y.

YARN, *viz.*

— CABLE YARN, the cwt.	0	10	9
— CAMEL or MOHAIR YARN, the lb.	0	0	1
— RAW LINEN YARN, the cwt.	0	1	0
— WORSTED YARN, the lb.	0	0	6

Z.

ZAFFRE, the cwt.	0	1	0
ZEBRA WOOD, the ton	2	0	0

GOODS, *being either in part or wholly manufactured,
and not being enumerated or described, nor
otherwise charged with duty, and not prohi-
bited to be imported into or used in Great Bri-
tain or Ireland, the 100l. value* 20 0 0

GOODS, *not being either in part or wholly manufac-
tured, and not being enumerated or described,
nor otherwise charged with duty, and not prohi-
bited to be imported into or used in Great
Britain or Ireland, the 100l. value* 5 0 0

Mauritius.—All Goods, the produce or manufacture of the island of Mauritius, are subject to the same duties as are imposed on the like goods, the produce or manufacture of the British possessions in the West Indies.

Cape of Good Hope.—All Goods, the produce or manufacture of the Cape of Good Hope or the territories or dependencies thereof, are subject to the same duties as are imposed on the like goods, the produce or manufacture of the British possessions within the limits of the East India Company's Charter, except when any other duty is expressly imposed thereon.

PART II.

UNITED KINGDOM OF GREAT BRITAIN AND IRELAND.

EXPORTS.

Goods shall be shipped, or waterborne to be shipped, on board in any port or place in the United Kingdom or in the Isle of Man, before due entry outwards be carried to parts beyond the seas, before due entry outwards ship and due entry of such goods shall have been made, and wanted, nor before such goods shall have been duly cleared for in manner hereinafter directed; and no stores shall be shipped on board of any such ship bound to parts beyond the seas, nor shall be deemed or admitted to be such stores, except such as shall be upon the victualling bill duly granted for such ship; and no goods shall be so shipped, or waterborne to be so shipped, except at such places, and in such manner, and by such persons, and under the authority of such officers, as are herein-after directed; and all goods which shall be shipped, or be waterborne to be shipped hereto, shall be forfeited.

Goods on board of which any goods or stores shall have been taken on in any port in the United Kingdom or in the Isle of Man for exportation to parts beyond the seas, shall depart from such port until such ship shall have been duly cleared outwards for her intended voyage, in manner hereinafter directed, under forfeiture of 100*l.* by the master of such ship.

The master of every ship which is to depart from any port in the United Kingdom or in the Isle of Man, for parts beyond the seas, shall, on the application made by him, receive from the searcher a receipt bill for the shipment of such stores as he shall require, and as allowed by the collector and controller, for the use of such ship according to the voyage upon which she is about to depart; and goods taken on board any ship shall be deemed to be stores in which as shall be borne upon the victualling bill for the same.

The master of every ship in which any goods are to be exported from the United Kingdom or from the Isle of Man, to parts beyond the seas, shall, before any goods be taken on board, deliver to the collector and controller a certificate from the proper officer of the clearance of such ship of her last voyage, specifying what goods, if any, have been reported inwards for exportation, and shall deliver to the collector or controller an account, signed by the master or his agent, of the entry outwards of such ship for her last voyage, setting forth the name and tonnage of the ship, the place to which she belongs if a British ship, or of the place to which she belongs if a Foreign ship, the name of the master, and the name or place to which she is bound, if any goods are to be shipped for the same, and the name of the place in such port at

§ 4 W. 4.
c. 52.
Entry and
shipment,
§ 61.

Stores.

Victualling
bill.

Times and
places for
shipment.

Clearing-out,
§ 62.

Victualling
bill for
stores, § 63.

Certificate of
clearance of
last voyage,
and entry
outwards,
§ 64.

[Place of abode] do hereby declare, that I am the exporter of ^{s & w. 4.}
 mentioned in this entry, [or, that I am duly authorised by him,] ^{c. 52.}
 at the same at the value of ^{Form of}
 and the ^{declaration.}

day of

A. B."

examination it shall appear to the officers of customs that ^{Goods un-}
 were not valued according to the true value thereof, the same ^{dervalued,}
 valued, and (within two days) taken and disposed of for the ^{§ 67.}
 of the crown, in like manner as is provided in respect of goods
 except that no sum in addition to the amount of the valua-
 the duties paid shall be paid to the exporter or proprietor of

(a).
 when intending to enter outwards any foreign goods for ^{Goods for}
 at any other port than that at which the duties inwards on ^{drawback}
 had been paid, shall first deliver to the collector or con- ^{other than}
 the port where the duties on such goods were paid, two or ^{at port of im-}
 as the case may require, of the particulars of the importa- ^{portation,}
 such goods, and of the entry outwards intended to be made; ^{§ 68.}
 upon such collector and controller, finding such bills to agree
 entry inwards, shall write off such goods from the same, and
 a certificate of such entry, with such particulars thereof as
 necessary for the computation of the drawback allowable on
 in, and setting forth in such certificate the destination of the
 and the person in whose name they are to be entered for
 on, and also the name of such other port; and such certificate,
 with two or more bills of the same, as the case may require,
 all sums and numbers may be expressed in figures, being
 to the collector or controller of the port from which the goods
 exported, shall be the entry outwards of such goods; and
 lector and controller shall thereupon cause a cocket to be
 and delivered for such goods, in manner herein-before

any part of the goods for which any cocket shall have been ^{Clearance of}
 shall be shipped or waterborne to be shipped, the same shall ^{goods, § 70.}
 cleared for shipment with the searcher; and before any goods ^{Indorsement}
 d for shipment, the particulars of the goods for each clearance ^{on cocket.}
 indorsed on such cocket, together with the number and denom-
 description of the respective packages containing the same;
 the margin of each such indorsement shall be delineated the
 marks and numbers of such packages; and to each such in- ^{Marks and}
 at shall be subjoined, in words at length, an account of the ^{numbers and}
 atities of each sort of goods intended in such indorsement, and ^{total quan-}
 number of each sort of package in which such goods are ^{ties.}
 l, distinguishing such goods, if any, as are to be cleared for
 ty or drawback of excise or customs, and also such goods, if
 re subject to any duty on exportation, or entitled to any exemp-
 such duty, and also such goods, if any, as can only be exported
 of some particular order or authority, or under some par-
 restriction or condition, or for some particular purpose or
 on; and all goods shipped or waterborne to be shipped, not
 ly cleared as aforesaid, shall be forfeited. ^{Bounty,}
^{drawback, or}
^{duty goods,}
^{&c.}
^{Goods not}
^{cleared.}

Mauritius.—All Goods, the produce or manufacture of the island of Mauritius, are subject to the same duties as are imposed on the like goods, the produce or manufacture of the British possessions in the West Indies.

Cape of Good Hope.—All Goods, the produce or manufacture of the Cape of Good Hope or the territories or dependencies thereof, are subject to the same duties as are imposed on the like goods, the produce or manufacture of the British possessions within the limits of the East India Company's Charter, except when any other duty is expressly imposed thereon.

PART II.

UNITED KINGDOM OF GREAT BRITAIN AND IRELAND.

EXPORTS.

No Goods shall be shipped, or waterborne to be shipped, on board any ship in any port or place in the United Kingdom or in the Isle of Man, to be carried to parts beyond the seas, before due entry outwards of such ship and due entry of such goods shall have been made, and cocket granted, nor before such goods shall have been duly cleared for shipment in manner hereinafter directed; and no stores shall be shipped for the use of any such ship bound to parts beyond the seas, nor shall any goods be deemed or admitted to be such stores, except such as shall be borne upon the victualling bill duly granted for such ship; and no goods shall be so shipped, or waterborne to be so shipped, except at such times and places, and in such manner, and by such persons, and under the care of such officers, as are herein-after directed; and all goods and stores which shall be shipped, or be waterborne to be shipped contrary hereto, shall be forfeited.

3 & 4 W. 4.
c. 52.

Entry and
shipment,
§ 61.

Stores.

Victualling
bill.

Times and
places for
shipment.

No ship on board of which any goods or stores shall have been shipped in any port in the United Kingdom or in the Isle of Man for parts beyond the seas, shall depart from such port until such ship shall have been duly cleared outwards for her intended voyage, in manner herein-after directed, under forfeiture of 100*l.* by the master of such ship.

Clearing-out,
§ 62.

The master of every ship which is to depart from any port in the United Kingdom or in the Isle of Man, for parts beyond the seas, shall, upon due application made by him, receive from the searcher a victualling bill for the shipment of such stores as he shall require, and as shall be allowed by the collector and controller, for the use of such ship, according to the voyage upon which she is about to depart; and no articles taken on board any ship shall be deemed to be stores except such as shall be borne upon the victualling bill for the same.

Victualling
bill for
stores, § 63.

The master of every ship in which any goods are to be exported from the United Kingdom or from the Isle of Man, to parts beyond the seas, shall, before any goods be taken on board, deliver to the collector or controller a certificate from the proper officer of the clearance inwards or coastwise of such ship of her last voyage, specifying what goods, if any, have been reported inwards for exportation, and shall also deliver to the collector or controller an account, signed by the master or his agent, of the entry outwards of such ship for her intended voyage, setting forth the name and tonnage of the ship, the name of the place to which she belongs if a British ship, or of the country if a Foreign ship, the name of the master, and the name or names of the place or places for which she is bound, if any goods are to be shipped for the same, and the name of the place in such port at

Certificate of
clearance of
last voyage,
and entry
outwards,
§ 64.

3 & 4 W. 4.
c. 52.

which she is to take in her lading for such voyage ; and if such ship shall have commenced her lading at some other port, the master shall state the name of any port at which any goods have been laden, and shall produce a certificate from the searcher that the cockets for such goods have been delivered to him ; and the particulars of such account shall be written and arranged in such form and manner as the collector and controller shall require ; and such account shall be the entry outwards of such ship, and shall be entered in a book to be kept by the collector, for the information of all parties interested ; and if any goods be taken on board any ship before she shall have been entered outwards, the master shall forfeit 100*l.* : provided that where it shall become necessary to lade any heavy goods on board any ship before the whole of the inward cargo is discharged, it shall be lawful for the collector and controller to issue a stiffening order for that purpose, previous to the entry outwards of the ship.

Stiffening
order.

Bill of entry,
§ 65.

The person entering outwards any goods to be exported to parts beyond the seas, from any port in the United Kingdom or in the Isle of Man, shall deliver to the collector or controller a bill of the entry thereof, fairly written in words at length, expressing the name of the ship and of the master, and of the place to which the goods are to be exported, and of the person in whose name the goods are to be entered, and the quantities and proper denominations or descriptions of the several sorts of goods, and shall pay down any duties which may be due upon the exportation of any such goods ; and such person shall also deliver at the same time one or more duplicates of such bill, in which all sums and numbers may be expressed in figures ; and the particulars to be contained in such bill shall be written and arranged in such form and manner, and the number of such duplicates shall be such, as the collector and controller shall require ; and thereupon the collector and controller shall cause a cocket to be written for such goods, making it known that such goods have been so entered ; and every cocket shall be signed by such collector and controller, and be delivered to the person who shall have made such entry, and such persons shall keep and be responsible for the proper use of the same.

Payment of
duties.

Cocket.

Goods for
drawback or
bounty, § 66.
Duty goods.
Goods under
restriction.

If any drawback or bounty be allowable upon the exportation of any such goods, or any duty be payable thereon, or any exemption from duty claimed, or if any such goods be exportable only according to some particular rule or regulation, or under some restriction or condition, or for some particular purpose or destination such goods shall be entered and cleared for shipment by such denominations or descriptions as are used, mentioned, or referred to in the granting of such drawback or bounty, or in the levying of such duty, or granting such exemption, or in the directing of such regulations, purpose, or destination ; and if the goods in such entry are charged to pay duty according to the value thereof, such value shall be stated in the entry, and shall be affirmed by the declaration of the exporter or his known agent, to be made upon the entry, and attested by his signature ; and if any person shall make such declaration, not being the exporter of such goods, nor his agent duly authorized by him, such person shall forfeit 100*l.* ; and such declaration shall be made in manner and form following, and shall be binding upon the person making the same ; (that is to say,)

Ad valorem
goods.
Declaration
of value.

"I A. B. of [Place of abode] do hereby declare, that I am the exporter of the goods mentioned in this entry, [or, that I am duly authorised by him.] and I do enter the same at the value of _____ day of _____ 18__

s & w. 4.
c. 52.
Form of
declaration.

A. B."

If upon examination it shall appear to the officers of customs that such goods are not valued according to the true value thereof, the same may be detained, and (within two days) taken and disposed of for the benefit of the crown, in like manner as is provided in respect of goods imported, except that no sum in addition to the amount of the valuation and the duties paid shall be paid to the exporter or proprietor of the goods (a).

Goods undervalued,
§ 67.

The person intending to enter outwards any foreign goods for drawback, at any other port than that at which the duties inwards on such goods had been paid, shall first deliver to the collector or controller of the port where the duties on such goods were paid, two or more bills, as the case may require, of the particulars of the importation of such goods, and of the entry outwards intended to be made; and thereupon such collector and controller, finding such bills to agree with the entry inwards, shall write off such goods from the same, and shall issue a certificate of such entry, with such particulars thereof as shall be necessary for the computation of the drawback allowable on such goods, and setting forth in such certificate the destination of the goods, and the person in whose name they are to be entered for exportation, and also the name of such other port; and such certificate, together with two or more bills of the same, as the case may require, in which all sums and numbers may be expressed in figures, being delivered to the collector or controller of the port from which the goods are to be exported, shall be the entry outwards of such goods; and such collector and controller shall thereupon cause a cocket to be written and delivered for such goods, in manner herein-before directed.

Goods for drawback other than at port of importation,
§ 68.

Before any part of the goods for which any cocket shall have been granted shall be shipped or waterborne to be shipped, the same shall be duly cleared for shipment with the searcher; and before any goods be cleared for shipment, the particulars of the goods for each clearance shall be indorsed on such cocket, together with the number and denomination or description of the respective packages containing the same; and in the margin of each such indorsement shall be delineated the respective marks and numbers of such packages; and to each such indorsement shall be subjoined, in words at length, an account of the total quantities of each sort of goods intended in such indorsement, and the total number of each sort of package in which such goods are contained, distinguishing such goods, if any, as are to be cleared for any bounty or drawback of excise or customs, and also such goods, if any, as are subject to any duty on exportation, or entitled to any exemption from such duty, and also such goods, if any, as can only be exported by virtue of some particular order or authority, or under some particular restriction or condition, or for some particular purpose or destination; and all goods shipped or waterborne to be shipped, not being duly cleared as aforesaid, shall be forfeited.

Clearance of goods, § 70.
Indorsement on cocket.

Marks and numbers and total quantities.

Bounty, drawback, or duty goods, &c.

Goods not cleared.

3 & 4 W. 4. c. 52.
Production of cocket, § 71.
Shipping bill.
Order of searcher.

The person clearing such goods for shipment shall upon each occasion produce the cocket so indorsed to the searcher, and shall also deliver a shipping bill or copy of such indorsement, referring by names and date to the cocket upon which such indorsement is made, and shall obtain the order of the searcher for the shipment of such goods; and the particulars to be contained in such indorsement and in such shipping bill shall be written and arranged in such form and manner as the collector and controller shall require.

Free goods, § 73.
Invoice, &c. Valuation.

Upon the clearance for shipment of any goods the produce or manufacture of the United Kingdom, not liable to any export duty, an account, containing an accurate specification of the quantity, quality, and value of such goods, together with a declaration to the truth of the same, signed by the exporter or his known agent, shall be delivered to the searcher by the person clearing such goods; and if such declaration be false, the person signing the same shall forfeit 20*l.*; and it shall be lawful for the searcher to call for the invoice, bills of parcels, and such other documents relating to the goods as he may think necessary for ascertaining the true value of the same; provided that if such exporter or agent shall make and subscribe a declaration before the collector or controller that the value of the goods cannot be ascertained in time for the shipment of the same, and such declaration shall be delivered to the searcher at the time of clearance, a further time of three months shall be allowed for the delivery of such separate shipping bill, on failure whereof such exporter or agent shall forfeit 20*l.*

Goods for excise drawback, § 74.

No drawback of excise shall be allowed upon any goods so cleared, unless the person intending to claim such drawback shall have given due notice to the officer of excise, in form and manner required by any law in force relating to the excise, and shall have obtained and have produced to the searcher at the time of clearing such goods a proper document under the hand of the officer of excise, containing the necessary description of the goods for which such drawback is to be claimed; and if the goods to be cleared and shipped under the care of the searchers shall, upon examination, be found to correspond in all respects with the particulars of the goods contained in such document, and such goods shall be duly shipped and exported, the searcher shall, if required, certify such shipment upon such document, and shall transmit the same to the officer of excise.

Officer of excise, examination, § 75.

It shall be lawful for the officer of excise, if he see fit, to attend and assist at such examination, and to mark or seal the packages, and keep joint charge of the same, together with the searcher, until the same shall have been finally delivered by him into the sole charge of the searcher, to be shipped and exported under his care.

Goods not agreeing with indorsement, § 76.
Prohibited goods.

If any goods which are subject to any duty or restriction in respect of exportation, or if any goods which are to be shipped for any drawback or bounty, shall be brought to any quay, wharf, or other place, to be shipped for exportation, and such goods shall not agree with the indorsement on the cocket, or with the shipping bill, the same shall be forfeited; and if any goods prohibited to be exported be found in any package brought as aforesaid, such package and every thing contained therein shall be forfeited.

Searcher to open pack- 77.

It shall be lawful for the searcher to open all packages, and fully to examine all goods shipped or brought for shipment at any place in

the United Kingdom or in the Isle of Man; and if the goods so examined be found to correspond in all respects with the cocket and clearance purporting to be for the same, such goods shall be repacked at the charge of such searcher, who may be allowed such charge by the commissioners of the customs, if they shall see fit so to do.

3 & 4 W. 4.
c. 52.
Repacking.

Before any ship shall be cleared outwards at any port in the United Kingdom or in the Isle of Man, for parts beyond the seas, with any goods shipped on board the same in such port, the master shall deliver a content of such ship to the searcher, setting forth the name and tonnage of such ship, and the place or places of her destination, and the name of the master, and also an account of the goods shipped on board, and of the packages containing such goods, and of the marks and numbers upon such packages, and a like account of the goods on board, if any, which had been reported inwards for exportation in such ship, so far as any of such particulars can be known by him; and also, before the clearance of such ship, the cockets, with the indorsements and clearances thereon for the goods shipped, shall be finally delivered by the respective shippers of such goods to the searcher, who shall file the same together, and shall attach with a seal a label to the file, showing the number of cockets contained in the file, and shall compare the particulars of the goods in the cockets with the particulars of the goods in such content, and shall attest the correctness thereof by his signature on the label and on the content; and the master of the ship shall make and sign a declaration before the collector or controller to the truth of such content, and shall also answer to the collector or controller such questions concerning the ship, the cargo, and the intended voyage, as shall be demanded of him; and thereupon the collector or controller shall clear such ship for her intended voyage, and shall notify such clearance and the date thereof upon the content, and upon the label to the file of cockets, and upon the victualling bill, and also in the book of ships' entries outwards, for the information of all parties interested, and shall transmit the content, and the cockets, and the victualling bill to the searcher; and the particulars to be contained in such content shall be written and arranged in such form and manner as the collector and controller shall require.

Clearance of ship, § 78.

Content.

Cockets to be delivered by shippers.

Master to declare to content.

Clearance to be notified.

Form.

The file of cockets and the victualling bill shall thereupon be delivered by the searcher to the master of such ship, at such station within the port, and in such manner as shall be appointed by the commissioners of customs for that purpose; and such file of cockets and victualling bill, so delivered, shall be kept by the master of such ship as the authority for departing from the port with the several parcels and packages of goods and of stores on board, so far as they shall agree with the particulars in the indorsements on such cockets or with such victualling bill.

To whom file of cockets and victualling bill delivered, § 79.

If any ship is to depart in ballast from the United Kingdom or from the Isle of Man for parts beyond the seas, having no goods on board except the stores of such ship borne upon the victualling bill, or any goods reported inwards for exportation in such ship, the master of such ship shall, before her departure, answer to the collector or controller such questions touching her departure and destination as shall be demanded of him; and thereupon the collector or controller shall clear such ship in ballast, and shall notify such clearance and the

Ballast, § 80.

Master to answer.

3 & 4 W. 4. c. 52.	date thereof on the victualling bill, and also in the book of ships' entries outwards, for the information of all parties interested; and
How clearance notified.	such victualling bill shall be kept by the master of such ship as the clearance of the same.
Part of former cargo, § 81.	If there be on board any ship any goods of the inward cargo which were reported for exportation in the same, the master shall, before clearance outwards of such ship from any port of the United Kingdom or in the Isle of Man, deliver to the searcher a copy of the report inwards of such goods, certified by the collector and controller; and such copy, being found to correspond with the goods so remaining on board, shall be the authority to the searcher to pass such ship with such goods on board; and being signed by the searcher, and filed with the cockets, shall be the clearance of the ship for those goods.
Clearance notified.	
Passengers' baggage, § 82.	If any passengers are to depart in any ship from the United Kingdom or from the Isle of Man for parts beyond the seas, it shall be lawful for the master of such ship to pass an entry and to receive a cocket in his name for the necessary personal baggage of all such passengers, and duly to clear such baggage for shipment in their behalf, stating in such clearances the particulars of the packages and the names of the respective passengers; and if such ship is to take no other goods than the necessary personal baggage of passengers actually going the voyage, it shall be lawful for such master to enter such ship outwards in ballast for passengers only; and if no other goods than such baggage duly entered and cleared be taken on board such ship, the same shall be deemed to be a ship in ballast, notwithstanding such baggage, and shall be described in the clearance, on the content and on the label to the cocket or cockets, and on the victualling bill and in the book of ships' entries, as a ship cleared in ballast, except as to the necessary personal baggage of passengers going the voyage.
Ship with baggage only deemed in ballast.	
Chalk and rubbish, and goods for private use, § 83.	If the master and crew of any foreign ship which is to depart in ballast from the United Kingdom for parts beyond the seas shall be desirous to take on board chalk rubbish by way of ballast (a), to take with them for their private use any small quantities of goods of British manufacture, it shall be lawful for such master, without entering such ship outwards, to pass an entry in his name, and receive a cocket free of any export duty for all such goods, under the general denomination of British manufactures not prohibited to be exported, being for the use and privilege of the master and crew, and not being of greater value than in the proportion of 20 <i>l.</i> for the master, and 10 <i>l.</i> for the mate, and 5 <i>l.</i> for each of the crew, and stating that the ship is in ballast; and the master shall duly clear such goods for shipment in behalf of himself and crew, stating in such clearances the particulars of the goods and packages, and the names of the crew who shall jointly or severally take any of such goods under this privilege; and such ship shall be deemed to be a ship in ballast, and be cleared as such, and without a content, notwithstanding such goods or such cocket or cockets; and such clearance shall be notified by the collector or controller on the label to the cocket or cockets, and on the victualling bill, and in the book of ships' entries, as a clearance in ballast, except as to the privilege of the master and crew.
Master to clear goods.	
Ship deemed in ballast.	

(a) Thus in Act.

It shall be lawful for the officers of the customs to go on board any ship after clearance outwards, within the limits of any port in the United Kingdom or in the Isle of Man, or within four leagues of the coast thereof, and to demand the file of cockets and the victualling bill; and if there be any goods or stores on board not contained in the indorsements on the cockets nor in the victualling bill, such goods or stores shall be forfeited; and if any goods contained in such indorsements be not on board, the master shall forfeit 20*l.* for every package or parcel of goods contained in such indorsements and not on board; and if any cocket be at any time falsified, the person who shall have falsified the same, or who shall have wilfully used the same, shall forfeit 100*l.*

s & 4 W. 4.
c. 52.

How officers
may board
ship after
clearance,
§ 84.

Goods not on
board.

Cocket
falsified.

Every ship departing from any port in the United Kingdom or in the Isle of Man shall bring to at such stations within the port as shall be appointed by the commissioners of customs for the landing of officers from such ships, or for further examination previous to such departure.

Ships to
bring to at
stations, § 85.

No drawback or bounty shall be allowed upon the exportation from the United Kingdom of any goods, unless such goods shall have been entered in the name of the person who was the real owner thereof at the time of entry and shipping, or of the person who had actually purchased and shipped the same, in his own name and at his own liability and risk, on commission, according to the practice of merchants, and who was and shall have continued to be entitled in his own right to such drawback or bounty, except in the cases herein-after provided for.

Entry of
debenture
goods, § 86.

Such owner or commission merchant shall make and subscribe a declaration upon the debenture that the goods mentioned therein have been actually exported, and have not been re-landed and are not intended to be re-landed in any part of the United Kingdom, nor in the Isle of Man, (unless entered for the Isle of Man,) nor in the Islands of Faro or Ferro, and that he was the real owner thereof at the time of entry and shipping, or that he had purchased and shipped the said goods in his own name and at his own liability and risk, on commission, as the case may be, and that he was and continued to be entitled to the drawback or bounty thereon in his own right: Provided always, that if such owner or merchant shall not have purchased the right to such drawback or bounty he shall declare under his hand upon the entry and upon the debenture the person who is entitled thereto, and the name of such person shall be stated in the cocket and in the debenture; and the receipt of such person on the debenture shall be the discharge for such drawback or bounty.

Declaration
as to property
and right of
drawback,
§ 87.

If such owner or merchant shall be resident in some part of the United Kingdom being more than twenty miles from the Custom-house of the port of shipment, he may appoint any person to be his agent to make and pass his entry, and to clear and ship his goods, and to receive for him the drawback or bounty payable on his debenture, if payable to him, provided the name of such agent and the residence of such owner or merchant be subjoined to the name of such owner or merchant in the entry and in the cocket for such goods; and such agent, being duly informed, shall make declaration upon the entry, if any be necessary, and also upon the debenture, in behalf of such owner or merchant, to the effect before required of such owner or merchant, and shall answer such questions touching his knowledge of

How agent
may act for
owner not
resident, § 88.

3 & 4 W. 4.
c. 52.
Joint Stock
Company.

the exportation of such goods and the property therein, and of the right to the drawback or bounty, as shall be demanded of him by the collector or controller; and if any such goods be exported by any corporation or company trading by a joint stock, it shall be lawful for them to appoint any person to be their agent for the like purposes and with the like powers to act in their behalf.

Property of
persons
abroad, § 89.

If any goods which are to be exported for drawback be the property of any person residing abroad, having been consigned by the owner thereof to some person as his agent residing in the United Kingdom, to be exported through the same to parts beyond the seas, by such agent, upon account of such owner, it shall be lawful for such person, (being the consignee by whom and in whose name the duties inwards on such goods had been paid, or his legal representative,) in like manner, as agent for such owner, to enter, clear, and ship such goods for him, and upon like conditions to receive for him the drawback payable thereon.

Time of ship-
ment, and
payment of
drawback,
§ 90.

No drawback shall be allowed upon the exportation of any goods unless such goods be shipped within *three years* after the payment of the duties inwards thereon, and no debenture for any drawback or bounty allowed upon the exportation of any goods shall be paid after the expiration of *two years* from the date of the shipment of such goods, and no drawback shall be allowed upon any goods which by reason of damage or decay shall have become of less value for home use than the amount of such drawback; and all goods so damaged which shall be cleared for any drawback shall be forfeited, and the person who caused such goods to be so cleared shall forfeit 200*l.*, or treble the amount of the drawback in such case, at the election of the commissioners of customs (a).

Goods of less
value than
the draw-
back.

(a) MANSION HOUSE, LONDON, DEC. 27, 1833.

Mr. James Hoskins appeared before the LORD MAYOR and Alderman KELLY to answer an information founded upon the 6th of George 4. c. 107, s. 85. [see now the above act.]

Mr. Walford, the solicitor to the customs, stated that the object of the commissioners being to put a speedy termination to a practice which existed to a very serious and pernicious extent, they had directed the case to be brought before the magistracy in preference to the more dilatory and expensive process of the Exchequer. The defendant was charged with having entered for exportation to Rotterdam, in the ship Saxe-Coburg, 39 gallons of what he called Portugal red wine for the drawback of the duty, which amounted to 10*l.* 14*s.* 6*d.* The liquid which had been thus designated was, it would be proved, vile trash, which no person in his senses could mistake for wine. Fortunately it underwent examination by persons well qualified to judge, and a representation of its quality was made to the board, who caused it to be seized. Mr. Walford was about to call witnesses; but

Mr. Hoskins at once admitted that he had entered the article, and made other admissions for the purpose of accelerating the decision.

Mr. Walford then produced samples of the alleged wine in its turbid condition on being jolted down to the custom-house, and in its clear and quiet state.

Mr. Richard Chase, an officer of the customs and a searcher of the port of London, said that he had tasted the article, and was of opinion that it was no wine at all. He did not know what it was; but if it was wine, it was the most worthless wine he ever tasted—certainly not worth a shilling a gallon.

Mr. Hoskins's solicitor submitted that it was unfair to produce a sample, taken when the wine was disturbed with finings. His client had paid the duty on the article, which had by age become of inferior quality, and therefore he sold it to Captain Ladd, who purchased it for a friend who intended it for retail trade at Rotterdam. He represented the extreme hardship of the case, which

the purpose of computing and paying any drawback or bounty upon any goods duly entered, shipped and exported, a debenture

ght forward not only as a
inflicting a penalty, but as a
injuring the reputation of
ins.

alford disclaimed any notion of influencing the character of the defence. He was only doing his duty in the penalty, for the very palliation of the act of parliament. Lord Mayor.—Was the defence found to be correct?

pendant.—Yes; every thing is
This wine was the remains of
which had lain in my cellar
time. I'll take my oath that
duty on every drop of it.

rd Mayor.—It appears to me
n act of severity and injustice
r a penalty except there is
e of an intended fraud, a very
e thing in this case, the quan-
so trifling. If a man pays the
ine which turns out to be bad,
me to be hard to prevent
ending it back.

ford said that a case of this kind had never been brought before the magistrate, and he trusted the present would supersede the need of repeating the experiment to cases which might be resorted to as poses of fraud.

ord Mayor.—Who is to prove
that this wine is not worth the

oskins's solicitor.—My client
is John Lubbock's house for
and is an excellent judge, and
that the wine, of which this
was sold by him.

Robert Cox, a searcher of the London, stated that he seized of wine entered by Mr. Hos- was so bad that enquiries were put it in the trade. He cont- to be nothing but the tops oms of the washings of casks. stainly damaged, and not worth

askins.—Do you consider that
an judge impartially of wine
s in a disturbed state?

Box.—You can judge whether good or not, however disturbed

loekins.—You may as well say
water in its muddy and unfiltered

Lord Mayor.—I know that wine

is every day sold for considerably less than the duty. I have seen some nice samples of wine which has been advertised as the stock of a gentleman of large fortune going abroad, or just dead. I presume the customs would not refuse to take duty upon such trash.

Mr. Walford.—The commissioners gave the defendant every opportunity of accounting for the possession of the article, but he could give no satisfactory explanation.

Mr. Chafy, a landing surveyor at the custom-house, stated that when it was represented to him that the entry had been made, he tasted the wine, and found it such trash that he ordered it to be detained, and the case to be laid before the board.

The Lord Mayor.—What do you believe to be the value of it?

Mr. Chafy.—It would not pay the freight. It is terrible trash, and no doubt would have been thrown overboard five minutes after the vessel should sail.

Mr. Hoskins complained that the conjecture of the last witness cast a most groundless, and at the same time a most uncharitable, imputation upon him.

Mr. Walford admitted that the surveyor was not justified.

Mr. Lockman, who is engaged as a taker of samples, stated that the stuff produced was a complete mixture.

The Lord Mayor.—Do you consider it Portugal red wine?

Witness.—No, I do not, indeed.

The Lord Mayor.—Can you prove that it is not worth 5s. 6d. a gallon?

Witness.—I am sure it is not.

Mr. Hoskins's solicitor.—This man is not a judge of the nature of wine.

The Lord Mayor.—Can you bring any one to prove that it is worth 5s. 6d. a gallon?

Mr. Hoskins's solicitor said that the *onus probandi* lay with the prosecutor.

Mr. Walford.—All my witnesses say that it is worthless stuff. No man living, of common understanding, would pay the duty on such trash.

Mr. Hoskins.—Every body knows that for brandy not worth 2s. a gallon, His Majesty wants 22s. 6d. duty. This wine was bonded in 1829, and age has injured its quality.

A gentleman stated that he had been

3 & 4 W. 4,
c. 52.

Press-pack-
ing and de-
claration,
§ 93.

ture shall, in due time after such entry, be prepared by the collector and controller, certifying in the first instance the entry outwards of such goods; and so soon as the same shall have been duly exported, and a notice containing the particulars of the goods shall have been delivered by the exporter to the searcher, the shipment and exportation thereof shall be certified to the collector and controller upon such debenture by the searcher, and the debenture shall thereupon be computed and passed with all convenient despatch, and be delivered to the person entitled to receive the same.

No drawback or bounty shall be allowed for any goods exported from the United Kingdom in bales cleared as being press-packed, unless the quantities and qualities of the goods in each of such bales shall be verified by the master packer thereof, or, in case of unavoidable absence, by the foreman of such packer, having knowledge of the contents of the bales, by declaration made and subscribed upon the cocket before the collector or controller; or if such packer reside more than ten miles from the port, then by declaration made and subscribed, upon an account of such goods, before a magistrate or justice of the peace for the county or place where such packer shall reside; and if such bales be not cleared as being press-packed, then the searcher, having opened any such bale, shall not be required to repack the same at his charge.

No goods cleared for drawback or bounty, or from the warehouse,

obliged to send back to his wine-merchant, who had supplied him well for many years, a quantity of wine, which was unfit to be drunk. Upon inquiry as to the cause, he was informed that a nobleman had purchased the greater part of the same wine, but had taken the precaution to mix brandy with it, the want of which occasioned the mischief.

The Lord Mayor and Alderman Kelly appeared to be very reluctant to convict; but Mr. Walford assured his Lordship that the expenses attending the case would be much less than the cost of a defence in the Court of Exchequer, to which it might be necessary to resort.

The Lord Mayor (to Mr. Hoskins).—Have you received the money from Captain Ladd for this wine?

Defendant.—No. But if your Lordship will postpone the case till the Captain arrives, I shall bring him forward to swear that he purchased the wine. I have another proposition to make. Let the wine be sold at the next sale, and it will then be seen whether it will not fetch 5s. 6d.

Mr. Walford.—It is impossible that such trash should be disposed of at a sale.

The Lord Mayor.—What will be done with it?

Mr. Walford.—It will be thrown into the Thames, most decidedly.

The Lord Mayor.—Where the fishery

is quite bad enough already. My brother alderman and myself are of opinion that Mr. Hoskins ought to have time to bring forward evidence to prove the actual value of the article.

Mr. Walford.—There is nothing at all vindictive in the course we are taking. We agree to be decided by the opinion of any respectable merchant about the value of the article.

Mr. Hoskins submitted that the sooner the case was decided the better; and he hoped that the magistrates would take it upon its present merits.

The Lord Mayor.—Have you an entry in your books of the sale of this wine to Captain Ladd?

Mr. Hoskins.—I have.

The Lord Mayor.—Then produce your books, and I dare say the solicitor for the customs will be satisfied.

Mr. Walford.—I will.

Mr. Hoskins here hesitated, and then asked for the decision of the magistrates, without the production of the books.

The Lord Mayor then said he was convinced there was no fraudulent intention upon the part of the defendant, but he certainly had violated the act, for which offence he was convicted in the lowest penalty—a fourth of the third of the amount of the drawback.

The sum was immediately paid.

Times, December 28, 1833.

BRICKS, *continued*.

	Excise Drawback.		
	£	s.	d.
smoothed or polished on one or more side or sides, the same not exceeding the superficial dimensions of 10 inches long by 5 inches wide, the 1000	0	12	10
.... such last-mentioned bricks exceeding the aforesaid superficial dimensions, the 100	0	4	10

BULLION, *Duty free*.

CANDLES.

By 1 & 2 W. 4, c. 19, all the duties of excise payable upon candles made in Great Britain, or made in Ireland, and removed into Great Britain, and all duties upon licences required to be taken out by any maker of candles in Great Britain and Ireland, and all drawbacks for the removal of any candles from Great Britain to Ireland, or on the exportation of any candles from Great Britain, shall *cease*.

CARDS and DICE, in Packs and Pairs, made for exportation, agreeably to the act, may be exported without payment of any stamp duty, if enclosed in wrappers, and marked as directed by the Commissioners of Stamps, the ace of spades in every pack having on it a mark showing whether they are made for use in the Isle of Man or for general exportation, a certificate from the officer of stamps being first delivered to the proper officer of customs at the port of exportation, stating the quantity, name of ship, master, and destination. 9 Geo. 4, c. 18.

CLOCKS and WATCHES, *viz.*

any outward or inward box, case, or dial plate, of any metal, without the movement in or with every such box, case, or dial plate, made up fit for use, with the clock or watchmaker's name engraven thereon, prohibited to be exported, or waterborne to be exported, on pain of forfeiture. 3 & 4 W. 4, c. 52, § 104.

COALS, not being small coals, exported to any place not being a British possession, *viz.*

in a British ship, the ton	0	3	4
in a ship not British, the ton	0	6	8

SMALL COALS, CULM, and CINDERS exported to any place not being a British possession, *viz.*

.... in a British ship, the ton	0	2	0
in a ship not British, the ton	0	4	0

By 3 & 4 W. 4, c. 52, s. 69, no cocket shall be granted for the exportation of any coal to the Isle of Man, or to any British possession, until the exporter thereof shall have given security by bond in a penal sum of forty shillings the chaldron, with condition that the same shall be landed at the place for which they shall be exported, or otherwise accounted for to the satisfaction of the Commissioners of Customs; and also with condition to produce (within such time as

COALS, continued.

the said commissioners shall require, to be expressed in such bond) a certificate of the landing of such coals at such place, under the hand of the collector or controller or other proper officer at such place: Provided always, that the bond so to be given in respect of coals shall not be liable to any duty of stamp.

By § 72, if any coals shall have been brought coastwise from one port of the United Kingdom to another, and the master shall be minded to proceed with such coals or any part of them to parts beyond the seas, it shall be lawful for such master to enter such ship and such coals outwards for the intended voyage without first landing the coals intended for exportation, provided the officers of customs shall be satisfied that the quantity of coals left on board does not exceed the quantity so entered outwards.

COIN. *Duty free.*

CORN, GRAIN, MEAL, MALT, FLOUR, BISCUIT, BRAN, GRITS, PEARL BARLEY, and SCOTCH BARLEY, *Duty free.*

COTTON YARN, or other COTTON MANUFACTURES, *Duty free.*

FISH. *Duty free.*

FISHERIES.—Any sort of craft, food, victuals, clothing, or implements or materials necessary for the British fisheries established in any of the British possessions in North America, and exported direct thereto. *Duty free.*

GLASS, viz.

Excise Duty

———— **GROUND and POLISHED PLATE GLASS** made in any part of the United Kingdom from materials or metal or other preparations for which the duties payable for plate glass shall have been paid, and which shall be exported from any part of the United Kingdom to foreign parts, in rectangular plates of the size of six inches in length by four inches in breadth at the least, and of the thickness throughout of one-eighth part of an inch at the least, and which shall be free from stains and of good and fair quality, and fit for immediate use as ground and polished plate glass, the square foot superficial measure £ 0

..... **UNGROUND and UNPOLISHED PLATE GLASS** made in any part of the United Kingdom from materials, or metal or other preparations for which the duties payable for plate glass shall have been paid, and which shall be exported from any part of the United Kingdom to foreign parts, or to the Islands of Jersey, Guernsey, Alderney, or Sark, in rectangular plates of the size of six inches in length by four inches in breadth at the least, and of the thickness throughout of not less

2]. UNITED KINGDOM—Exports—Duties, &c.

ASS, *continued*.

Excise Drawback.

than two eighth parts of an inch, and of not	£	s.	d.
more than five eighth parts of an inch, and			
which shall be of good and fair quality, the			
cwt.	3	0	0

— WINDOW GLASS, not being spread glass, whether flashed or otherwise manufactured, and commonly called or known by the name of Crown Glass or German Sheet Glass, made in any part of the United Kingdom, for which the duties shall have been paid, which shall be exported from any part of the United Kingdom to foreign parts, or to the Islands of Jersey, Guernsey, Alderney, or Sark, in whole tables, or half tables, or quarter tables, and so in proportion for any greater or less quantity than a hundred weight of such whole tables, half tables, or quarter tables, calculating the drawback upon the weight of the whole table exported, although the same may be cut into half or quarter tables for the convenience of exportation, the cwt.

3 13 6

— PANES OF WINDOW GLASS, not being spread glass, whether flashed or otherwise manufactured, and commonly called or known by the name of Crown Glass or German Sheet Glass, made in any part of the United Kingdom, for which the respective duties shall have been paid, and which shall be exported from any part of the United Kingdom to foreign parts, such panes being in regular rectangular figures, not being of less dimensions than six inches in length by four inches in breadth, nor containing any part of the bullion or thick centre part of the table from which any such panes shall have been cut, the cwt.

4 18 0

— SPREAD WINDOW GLASS, commonly called or known by the name of Broad Glass, made in any part of the United Kingdom, for which the duties shall have been paid, and which shall be exported from any part of the United Kingdom to foreign parts, or to the Islands of Jersey, Guernsey, Alderney, or Sark, the cwt.

1 10 0

— COMMON BOTTLES, (not being phials,) and vessels made use of in chemical laboratories, and garden glasses, or all other vessels or utensils of common bottle metal, made in any part of the United Kingdom from materials or metal or other preparations for which the duties shall have been paid, and which

GLASS, *continued*.

Export Drawback.

shall be exported from any part of the United Kingdom to foreign parts, or to the Islands of Jersey, Guernsey, Alderney, or Sark, the cwt. £ s. d.
0 7 0

— FLINT GLASS, (worth 11d. the lb.) made in Great Britain or Ireland, for which the duties have been paid, and exported thence respectively :

.... To Foreign Parts, the lb. 0 0 7
 To Guernsey or Jersey, the lb. 0 0 6

GUNPOWDER may, by proclamation or order in council, be prohibited to be exported, or waterborne to be exported, on pain of forfeiture. 3 & 4 W. 4, c. 52, § 104.

HOPS.—Drawback, the whole of the Duty paid. 1 & 2 Geo. 4, c. 100.

IRON, Exported in the year 1832.

Foreign Iron.

	Tons.	Cwt.
Iron in bars or unwrought	3,450	12½
Iron in pigs	9	9¼
Iron, slit, hammered, or drawn	46	3¾
The Total quantity of Foreign Iron exported in 1832 was	3,506	tons
5¾ cwt.		
The Total quantity of Foreign Steel exported in 1832 was	810	tons
		13 cwt.

British Iron.

(Including Unwrought Steel.)

	Tons.	Cwt.
Bar Iron	74,024	5¼
Bolt and Rod Iron	6,938	1¾
Pig Iron	17,566	1¼
Cast Iron	12,495	1½
Iron Wire	666	7

(Wrought Iron.)

	Tons.	Cwt.
Anchors and Grapnels	1,606	18¾
Hoops	9,417	14¼
Nails	4,347	18¼
All other sorts, except Ordnance	18,595	0¾
Old Iron, to be re-manufactured	773	6
The Total quantity of British Iron exported in 1832 was	146,430	tons
44¾ cwt.		
Unwrought Steel	1,112	0
British Hardwares and Cutlery	15,294	15
Total value of Exports in 1832, £	1,433,297.	
The Total quantity of Unwrought Steel, Hardware, and Cutlery exported in 1832, was	16,406	15

Parl. Paper.

An Account of Iron sent down the Glamorganshire Canal in the year ending 31st December, 1833.

	Tons.		Tons.
William Crawshay	37,380	Brought up	103,659
Dowlais Iron Company	35,072	Richard Blakemore and Co.	3,519
Pennydarren Company	12,150	Taff Vale Company	3,461
R. and A. Hills	12,093	Brown, Lennox and Co.	890
Aberdeen Iron Company	6,964	Bute Iron Company	572
		Gadly's Iron Company	214
	103,659		

112,315

Of the whole importation of foreign iron, only 3,506 tons were exported; consequently there were either consumed or left on hand 16,365 tons, or rather less than seven-eighths of the whole quantity imported. With respect to the produce of Great Britain in iron, of which 111,023 tons of unwrought material were exported, two quarters of the globe appear to have imported more than one-half; the United States having taken off 29,223 tons; the British Colonies in North America, 7,867 tons; and Asia, 19,926 tons. The next most considerable consumers were Italy, 11,348 tons; the Netherlands, 8,012 tons; France, 4,478 tons; and Turkey and Greece, 4,978 tons; in which several amounts are included some small exportations, enumerated under the head of "other parts." Of British Wrought Iron, the export of which last

N, *continued.*

mounted to 35,407 tons, nearly one-fifth was taken off by the United viz. 6,290 tons; the next largest consumers were the Netherlands, British Colonies in North America, 3,719; Asia, 3,590; British West 3,306; and the German States, 3,123. More than one-half, both in ad quantity, of the 15,294 tons of hardware and cutlery exported, was to the United States; and, by reference to the statement given, it will what amounts and quantities were required for other markets of more consumption.—*Ed.*

E OF MAN.—Goods exported to the Isle of Man by virtue of any licence which the commissioners of customs may be empowered to grant. *Duty free.*

E, *viz.*

— any metal inferior to silver which shall be spun, mixed, wrought, or set upon silk, or which shall be gilt, or drawn into wire, or flatted into plate, and spun or woven, or wrought into, or upon, or mixed with lace, fringe, cord, embroidery, tambour work, or buttons, made in the gold or silver lace manufactory, or set upon silk, or made into bullion spangles, or pearl or any other materials made in the gold or silver lace manufactory, or which shall imitate or be meant to imitate such lace, fringe, cord, embroidery, tambour work, or buttons; nor shall any person export any copper, brass, or other metal which shall be silvered or drawn into wire, or flatted into plate, or made into bullion spangles, or pearl, or any other materials used in the gold or silver lace manufactory, or in imitation of such lace, fringe, cord, embroidery, tambour work, or buttons, or of any of the materials used in making the same, and which shall hold more or bear a greater proportion than three pennyweights of fine silver to the pound avoirdupois of such copper, brass, or other metals.

— any metal inferior to silver, whether gilt, silvered, stained, or coloured, or otherwise, which shall be worked up or mixed with gold or silver in any manufacture of lace, fringe, cord, embroidery, tambour work, or buttons, prohibited to be exported, or waterborne to be exported, on pain of forfeiture. 3 & 4 W. 4, c. 52, § 104.

NEN, or Linen with Cotton mixed. *Duty free.*

ELASSES. *Duty free.*

APER, for which the respective Duties have been paid, *viz.*

— of the first class, all paper, other than brown paper, made of old ropes or cordage only, without extracting the pitch or tar therefrom, and without any mixture or materials therewith, the lb.

£ s. d.

0 0 3

PAPER, *continued*.

—————	of the second class, all brown paper made of old ropes or cordage as aforesaid, the lb.	£ 0
—————	GLAZED PAPER for Clothiers and Hot-pressers, Millboard and Scaleboard, Sheathing Paper, Buttonboard and Button Paper, the cwt.	1
—————	Books in complete sets, or if periodical, in perfect numbers; blank, plain, and ruled Account Books, bound or unbound, made of paper of the first class, the lb.	0
—————	PASTEBOARD of the first class, the cwt.	1
—————	..... of the second class, the cwt.	0
—————	PRINTED, PAINTED, OR STAINED for hangings, &c. the square yard	0
	26 G. 3, c. 78—34 G. 3, c. 20—42 G. 3, c. 94.	

PLATE, if manufactured in Great Britain, assayed and marked, *viz.*

—————	of GOLD, if made since 5th July, 1797, to 31st Aug. 1815, the oz.	0
....	after 31st Aug. 1815, the oz.	0
—————	of SILVER, ditto ditto	0
....	except on gold watch cases, rings, and any articles of gold, not exceeding 2 oz. in weight; on silver watch cases, chains, necklaces, beads, lockets, filigree work, shirt buckles, or brooches, stamped medals, and spouts to china, stone or earthenware tea-pots, of any weight whatever; tippings, swages, or mounts, not weighing 10 penny-weights of silver each, and not being necks or collars for castors, cruets, or glasses appertaining to any sort of stands or frames, wares of silver, not weighing 5 penny-weights each: this exemption is not to include necks, collars, and tops of castors, cruets, or glasses, appertaining to any sort of stands or frames, buttons to be affixed to or set on any wearing apparel, solid silver buttons and solid studs, not having a biselled edge soldered on, wrought seals, blank seals, and bottle tickets, shoe clasps, patch boxes, salt spoons, salt ladles, tea spoons, tea strainers, caddy ladles, buckles, and pieces of garnish, cabinets, knife cases, tea chests, bridle stands or frames. 52 G. 3, c. 59—55 G. 3, c. 185—1 G. 4, c. 14.	

By 3 & 4 W. 4, c. 97, § 21, upon the exportation from *Ireland* foreign parts of any gold or silver plate, manufactured in Ireland, th being new plate, not having been used, and which shall appear to ha duly marked for payment of the duty of 1s. the ounce, a drawback of th

PLATE, *continued.*

The Drawback is paid at Goldsmiths' Hall, although the documents are issued from the Custom-house.

Upon entry of gold and silver wares assayed in other places than in London, a certificate of such assay must be produced previous to the oath of the exporter being made, as to the identity of the plate specified therein.

PROVISIONS, or any sort of victual which may be used as food by man, may be prohibited to be exported, or waterborne to be exported, on pain of forfeiture. 3 & 4 W. 4, c. 52, § 104.

S.

SALT. *Duty free.*

3 & 4 W. 4,
c. 58. § 9.

SILK.—Upon the exportation of Silk Goods there shall be allowed the several Drawbacks of the Duties payable on the importation of Thrown Silks, set forth, *viz.*

DRAWBACKS on the Exportation of Silk Goods, manufactured in the United Kingdom, *viz.*

SILK, *viz.*

£ s. d.

— STUFFS, or RIBBONS of SILK, composed of Silk only, and being of the value of fourteen shillings at the least, the lb. 0 3 6

— STUFFS or RIBBONS of SILK and COTTON mixed, whereof one half at least shall be silk, and being of the value of four shillings and eight-pence at the least, the lb. 0 1 2

— STUFFS or RIBBONS of SILK and WORSTED mixed, whereof one half at least shall be silk, and being of the value of two shillings and four-pence at the least, the lb. 0 0 7

Such drawbacks shall be allowed only in respect of exportations to be made by the persons in whose names the amount of duties to be drawn back had been paid, or to be made by any holder of any written order signed by any such persons transferring the right of making such exportations and of receiving such drawbacks thereupon.

To whom
drawbacks
allowed, § 10.

The drawbacks shall be allowed, although the manufactured silks in respect of which the same shall be claimed shall not have been made of the thrown silk in respect of which the amount of duties to be drawn back had been paid, and whether such amount of duties shall have been received, under the authority of this act or of any former act: Provided that the drawbacks shall not be allowed unless such manufactured silks be shipped for exportation within two years after the payment of such duties.

In what cases
drawbacks
allowed, § 11.

Time.

£ s. d.

SKINS.—HARE and CONEY, the 100 skins 0 1 0

SOAP.

— HARD, to Foreign Parts and Ireland, the lb. 0 0 1½

— SOFT, to Foreign Parts and Ireland, the lb. 0 0 1

STARCH and HAIR POWDER, the lb. 0 0 3¼

STORES.

SUGAR.

- MILITARY CLOTHING, ACCOUTREMENTS, or APPOINTMENTS, exported under the authority of the Commissioners of His Majesty's treasury, and sent to any of His Majesty's forces serving abroad. *Duty free.*
- MILITARY STORES exported to India by the East India Company. *Duty free.*
- for Ships' use. See WAREHOUSING. PART IV.
- MILITARY STORES and NAVAL STORES, and any articles (except copper) which His Majesty shall judge capable of being converted into or made useful in increasing the quantity of military or naval stores may be prohibited to be exported, or waterborne to be exported, by proclamation or order in council, on pain of forfeiture. 3 & 4 W. 4, c. 52, § 104.

SUGAR.—REFINED, of all sorts, and Sugar Candy.
Duty free.

3 & 4 W. 4,
c. 58.
Bounty on
refined
sugar.

So long as the duties which are now made payable upon the importation of sugar until April 5th, 1834 shall be continued, there shall be allowed upon the exportation of refined sugar made in the United Kingdom the several bounties set forth in the table herein-after contained; viz.

REFINED SUGAR, viz.

£ s. d.

———— BASTARD SUGAR, or refined loaf sugar broken in pieces, or being ground or powdered sugar, or such sugar pounded, crashed, or broken—			
.... exported in a British ship, the cwt.	1	4	0
.... exported in a ship not British, the cwt.	1	3	0
———— OTHER REFINED SUGAR in loaf, complete and whole, or lumps duly refined, having been perfectly clarified and thoroughly dried in the stove, and being of a uniform whiteness throughout, or such sugar pounded, crashed, or broken, and sugar candy—			
.... exported in a British ship, the cwt.	1	16	10
.... exported in a ship not British, the cwt.	1	15	8
———— DOUBLE REFINED SUGAR, and sugar equal in quality to double refined sugar, additional bounty, the cwt.	0	6	4

Bond for
due exportation,
† 3.

The exporter of any goods in respect of which any bounty is claimed under this act, or the person in whose name the same are entered outwards, shall, at the time of entry and before cocket be granted, give security by bond in double the value of the goods, with one sufficient surety, that the same shall be duly exported to the place for which they are entered, or be otherwise accounted for to the satisfaction of

SUGAR, *continued*.

the commissioners of customs, and shall not be re-landed in the United Kingdom, or landed in the Isle of Man, unless expressly entered to be exported thereto. 3 & 4 W. 4. c. 58.

No bounty shall be given upon the exportation of any refined sugar called candy, unless it be properly refined and manufactured, and free from dirt and scum, and packed in packages, each of which shall contain half a hundred weight of such candy at the least. Candy, § 4.

If any sugar in lumps or loaves is to be pounded, crashed, or broken before the same be exported, for the bounty payable thereon, such lumps or loaves shall, after due entry thereof, be lodged in some warehouse provided by the exporter and approved by the commissioners of customs for such purpose, to be then first examined by the officers of customs while in such lumps or loaves, as if for immediate shipment, and afterwards to be there pounded, crashed, or broken, and packed for exportation, in the presence of such officers and at the expence of the exporter; and such sugar shall be kept in such warehouse, and be removed from thence for shipment, and be shipped under the care and in the charge of the searchers, in order that the shipment and exportation thereof may be duly certified by them upon the debenture, according to the quality ascertained by them of the same while in such lumps or loaves. Sugar crashed, § 5.

The different sorts of such sugar shall be kept apart from each other in such manner and in such distinct rooms or divisions of such warehouse as shall be directed and appointed by the commissioners of customs; and if any sort of such sugar be found in any part of such warehouse appointed for the keeping of sugar of a sort superior in quality thereto, the same shall be forfeited; and if any sort of such sugar be brought to such warehouse to be pounded, crashed, or broken, which shall be of a quality inferior to the sort of sugar expressed in the entry for the same, such sugar shall be forfeited. Stowing different sorts of crashed sugar, § 6.

There shall be provided by and at the expense of the committee of sugar refiners in London, and in like manner by and at the expense of committee of merchants in Dublin, as many loaves of double refined sugar, prepared in manner hereinafter directed, as the commissioners of customs shall think necessary; which loaves, when approved of by the said commissioners, shall be deemed to be standard samples; one of which loaves shall be lodged with the said committees respectively, and one other with such persons as the commissioners shall direct, for the purpose of comparing therewith double refined sugar, or sugar equal in quality to double refined sugar, entered for exportation for the bounty; and fresh standard samples shall in like manner be again furnished by such committees respectively, and in like manner lodged, whenever it may be deemed expedient by the commissioners: provided that no loaf of sugar shall be deemed to be a proper sample of double refined sugar as aforesaid if it be of greater weight than fourteen pounds, nor unless it be a loaf complete and whole, nor unless the same shall have been made by a distinct second process of refinement from a quantity of single refined sugar, every part of which had first been perfectly clarified and duly refined, and had been made into loaves or lumps which were of a uniform whiteness throughout, and had been thoroughly dried in the stove. Standard sample loaves, § 7.

Process of refinement.

3 & 4 W. 4.
c. 58.

Sugar entered not equal to the standard, § 8.

SUGAR, *continued.*

In case any sugar which shall be entered in order to obtain the bounty on double refined sugar, or sugar equal in quality to double refined sugar, shall on examination by the proper officer be found to be of a quality not equal to such standard sample, all sugar so entered shall be forfeited.

3 & 4 W. 4.
c. 61. (a)
Premises for bonded sugar houses, § 1.

Upon the application to the commissioners of customs of any person actually carrying on the business of a sugar refiner in the ports of London, Liverpool, Bristol, Hull, Greenock, or Glasgow, or any other port to be approved of by any three of the lords of the treasury, it shall be lawful for the commissioners of customs, by their order, to approve of such premises as bonded sugar houses for the refining of sugar for *exportation only*, on it being made appear to the satisfaction of the said commissioners that the premises are fit in every respect for receiving such sugars, and wherein the same may be safely deposited.

How sugar may be delivered to be refined, § 2.

On the approval of any premises as bonded sugar houses as aforesaid, it shall be lawful for the officers of customs at the ports respectively where such premises are situated to deliver, without payment of duty, to the party or parties so applying as aforesaid, on entry with the proper officer of customs, any quantity of foreign sugar, or of sugar the produce of any British possession, for the purpose of being there refined, under the locks of the crown, for exportation only; and all sugars so delivered shall be lodged and secured in such premises, under such conditions as the said commissioners shall from time to time direct: provided that it shall be lawful for the commissioners by their order to revoke or alter any former order of approval of any such premises.

Refiner to give bond, § 3.

Upon the entry of sugar to be refined in any premises approved of under the authority of this act, the refiner on whose premises the same is to be refined shall give bond to the satisfaction of the officers of customs, in the penalty of double the amount of the duty payable upon a like quantity of sugar of the British plantations, with a condition that the whole of such sugar shall be actually subjected to the process of refinement upon the said premises, and that within four months from the date of such bond the whole of the refined sugar and treacle produced by such process shall be either duly exported from the said premises, or delivered into an approved bonded warehouse, under the locks of the crown, for the purpose of being eventually exported to foreign parts.

Process of refinement.

Time for export, &c.

Sugar houses, and delivery of sugar.

By Customs Minute, dated Oct. 4, 1833, it is directed that the sugar-houses intended for approval should be either detached, or otherwise so separated as to prevent any communication with other refineries, (and more especially if in the occupation of the same parties,) and to be in all respects secured, as far as may be practicable, according to the mode observed with regard to bonded warehouses of ordinary security; and to be freed from all sugar, molasses, treacle, scum, or other saccharine matter, previous to any sugars from the bonded warehouses being received into them for the purposes intended. That a warrant of entry be issued to authorise the proper warehouse officers to deliver a definite quantity of sugar, for which bond shall have been given pursuant to the above act of 3 & 4 W. 4, c. 61, into the bonded

(a) Intituled "An Act to admit sugar without payment of duty to be refined for exportation."

SUGAR, *continued.*

sugar-houses to be refined. That on the receipt of such warrant, the warehouse officers should issue orders accordingly; and that it be made a condition in the bonds, that all *deficiencies* arising in the transit from the bonded warehouses to the sugar refineries should be charged with duty.

EXPERIMENTS ON SUGAR REFINING.

General Abstract of the Experiments.

EXPERIMENT 1.				£	s.	d.
Damaged Clayed Brazil Sugar, 152 cwt. 1 qr. 13 lb. at 16s. 6d.; duty taken at 24s.				Price	331	8 0
Drawback payable on Extracts, 26s. per cwt.						
Refinery Extracts per sale by Custom-house,						
Cwt.	qrs.	lbs.		£	s.	d.
19	3	1	Double stand. loaves	3	12	0 cwt.
68	2	24	Single	3	6	5
23	1	25	Bastards	2	3	6½
30	1	22	Treacle	1	3	0
					71	2 9
					228	4 4½
					51	2 3½
					35	0 4
					£385	9 9
Balance in favour of Refinery					54	1 9
Add Profits from the Revenue					14	8 9
Total Balance in favour of Refinery					£68	10 6

EXPERIMENT 2.

Mixture of the above Brazil sugar at 19s. 6d. with its own weight of Jamaica at 22s. 6d.; weight of both, 198 cwt. 3 qrs. 15 lb.; duty at 24s. Price 447 10 0

Drawback payable on Extracts, 1l. 7s. 3½d. per cwt.						
Refinery Extracts per Sale,						
Cwt.	qrs.	lbs.		£	s.	d.
47	3	25	Double loaves at	3	12	0 per cwt.
72	1	2	Single	3	6	5
29	0	17	Bastards	2	3	6½
37	3	21	Treacle	1	3	0
					172	14 7
					239	17 11
					63	9 0
					43	13 0
					£521	14 6
Balance in favour of Refinery					74	4 6
Add Profits from Revenue					32	14 5
Total Balance for Refiner					106	18 11

EXPERIMENT 3.

Jamaica Sugar 22s. 6d.; weight 199 cwt. 14 lb. Price, duty included 462 19 6

Drawback payable on Extracts, 25s. 5½d. per cwt.

SUGAR, *continued.*

Refinery Extracts per Sale,

Cwt. qrs. lb.				£	s.	d.		£	s.	d.
13	2	6	Double stand. loaves	3	12	0	cwt.	48	16	3 $\frac{3}{4}$
96	3	10	Single	3	4	7 $\frac{1}{2}$		312	19	8 $\frac{3}{4}$
38	2	12	Bastards	2	5	9		88	8	4
41	1	12	Treacle	1	2	5 $\frac{1}{2}$		46	8	11
								£496	13	3 $\frac{1}{2}$

Balance in favour of Refinery	33	13	9 $\frac{1}{2}$
Add Profits from Revenue	14	16	6 $\frac{1}{4}$

Total Balance to Refinery	48	10	3 $\frac{3}{4}$
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EXPERIMENT 4.

Clayed Brazil Sugar at 28s., weight 304cwt. 1 qr. 5lb., duty at 24s.	Price	791	3	7
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Drawback on Extracts, 1*l.* 12s. per cwt.

Refinery Extracts per Sale,

Cwt. qrs. lb.				£	s.	d.				
141	1	24	Double loaves at	3	10	6½	per cwt.	499	9	2
79	2	24	Single	3	2	10		250	12	9½
29	3	27	Bastards	2	1	2½		61	16	0
42	2	34	Treacle	1	3	0		49	8	3½
								£861	6	3½

Balance in favour of Refinery	70	2	8 $\frac{1}{2}$
Add Profits from Revenue	92	12	8

Total Balance to Refinery	162	15	4 $\frac{1}{4}$
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Had the duty been 28s., the Profits would still have been 46*l.* 6s. 4*d.* at the expense of the Revenue, besides the Refinery Profits.

EXPERIMENT 5.

Jamaica Sugar at 28s., duty 24s., weight 311cwt. 3 qrs. 9lb.	Price, duty included	810	15	2
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Drawback payable on Extracts, 29s. per cwt.

Refinery Extracts per Sale,

Cwt. qr. lb.			£	s.	d.				
78	1 15	Double loaves at	3	11	0	cwt.	.	278	5 8
124	0 23	Single	3	4	0	.	.	397	9 5
46	1 5	Bastards	2	3	0	.	.	99	10 9
41	1 14	Treacle	1	3	0	.	.	47	11 6
									£822 17 4

Balance in favour of Refinery	12	2	2
Add Profit from Revenue	88	4	8

Total Balance for Refiner	100	6	10
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But the value of 7 cwt. of Sugar wasted should be added, equivalent to about 18*l.* 4s.

SUGAR, *continued*.

EXPERIMENT 6.

Montserrat Sugar at 29s., weight 307 cwt. 7 lb., price, duty included

	£	s.	d.
	815	2	9½

Drawback payable on Extracts, 30s. per cwt.

Refinery Extracts per Sale,

Cwt.	qrs.	lb.		£	s.	d.
113	1	20	Double loaves at	3	11	0
98	3	19	Single	3	4	0
28	0	26	Bastards	2	3	0
40	1	1	Treacle	1	3	0
				£826	4	4½

Balance in favour of Refinery	11	1	7½
Add Profits from Revenue	92	8	9

Total Balance in favour of Refiner	£103	10	4¾
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To this sum should be added the value of 9 cwt. of Sugar wasted, 23l. 17s.

(Signed) ANDREW URE.

TILES.

By 3 & 4 W. 4, c. 11, the Duties of Excise on Tiles made in Great Britain, and all Drawbacks of Excise on Exportation, and upon Tiles brought from Ireland shall *cease*.

TIN.

An account of Tin exported from the United Kingdom in the year ending January 5, 1833.

	Cwt.	qrs.	lb.
British	31,837	2	3
Foreign	21,719	3	13
Total	53,557	1	16

Parliamentary Paper.

TOBACCO. For Drawback, see page 86.

It shall be lawful for the purser of any of His Majesty's ships of war in actual service to enter and ship at the ports of Rochester, Portsmouth, or Plymouth, in the proportions hereinafter mentioned, any Tobacco there warehoused in his name or transferred into his name, for the use of the ship in which he shall serve; provided such purser shall deliver to the collector or controller of such port a certificate from the captain of such ship, stating the name of the purser and the number of men belonging to the ship, and shall also give bond, with one sufficient surety, in treble the duties payable on the Tobacco, that no part thereof shall be re-landed in the United Kingdom without leave of the officers of the customs, or be landed in either of the islands of Guernsey, Jersey, Alderney, Sark, or Man.

If any purser be removed from one ship to another, it shall be lawful for the collector and controller of the port where such ships shall be to permit the transshipment of the remains of any such Tobacco for the use of such other ship, upon due entry of such Tobacco by such purser,

3 & 4 W. 4.
c. 52.
How pursers of His Majesty's ships of war may ship Tobacco for use of crew, § 99.

Purser removed from one ship to another, § 100.

TOBACCO, *continued.*3 & 4 W. 4.
c. 52.Warehousing
act.Quantity,
§ 101.

Account.

setting forth the time when and the port at which such Tobacco was first shipped; and if any such ship be paid off, it shall be lawful for the collector and controller of any port where such ship shall be paid off to permit the remains of any such Tobacco to be landed, and to be entered by the purser of such ship, either for payment of duties, or to be warehoused for the term of six months, for the supply of some other such ship, in like manner as any Tobacco may be warehoused and supplied at either of the ports before mentioned, or for payment of all duties within such six months: provided that all Tobacco warehoused for the purpose of so supplying His Majesty's ships of war shall be subject to the provisions of this act made for the warehousing of Tobacco generally, as far as the same are applicable, and are not expressly altered by any of the provisions herein particularly made.

No greater quantity of such Tobacco shall be allowed to any ship of war than two pounds by the lunar month for each of the crew of such ship, nor shall any greater quantity be shipped at any one time than sufficient to serve the crew of such ship for six months after such rate of allowance; and the collector and controller of the port at or from which any such Tobacco shall be supplied to any such ship, or landed from any such ship, or transferred from one such ship to another, shall transmit a particular account thereof to the commissioners of customs, in order that a general account may be kept of all the quantities supplied to and consumed on board each of such ships under the allowances before granted.

TOOLS and UTENSILS (*a*), *viz.*

- any machine, engine, tool, press, paper, utensil or instrument used in or proper for the preparing, working, pressing, or finishing of the woollen, cotton, linen, or silk manufactures of this kingdom, or any other goods wherein wool, cotton, linen, or silk is used, or any part of such machines, engines, tools, presses, paper, utensils, or instruments, or any model or plan thereof, or any part thereof; except wool cards or stock cards not worth above four shillings per pair, and spinners' cards not worth above one shilling and sixpence per pair, used in the woollen manufactures.
- Blocks, plates, engines, tools, or utensils commonly used in or proper for the preparing, working up, or finishing of the calico, cotton, muslin, or linen printing manufactures, or any part of such blocks, plates, engines, tools, or utensils.
- Rollers, either plain, grooved, or of any other form or denomination, of cast iron, wrought iron, or steel, for the rolling of iron or any sort of metals, and frames, beds, pillars, screws, pinions, and each and every implement, tool, or utensil thereunto belonging; rollers, slitters, frames, beds,

(*a*) The difference between a *tool* and a *machine* is not capable of very precise distinction; nor is it necessary, in a popular explanation of those terms, to limit very strictly their acceptation. A *tool* is usually more *simple* than a *machine*; it is generally used with the hand, whilst a *machine* is frequently moved by animal or steam power. The simpler *machines* are often merely one or more *tools* placed in a frame, and acted on by any moving power.—*Babbage.*

TOOLS, continued.

pillars, and screws for slitting mills; presses of all sorts, in iron and steel, or other metals which are used with a screw exceeding one inch and a half in diameter, or any parts of these several articles, or any model of the before-mentioned utensils, or any part thereof; all sorts of utensils, engines, or machines used in the casting or boring of cannon or any sort of artillery, or any parts thereof, or any models of tools, utensils, engines, or machines used in such casting or boring, or any parts thereof; hand stamps, dog-head stamps, pulley stamps, hammers and anvils for stamps; presses of all sorts called cutting-out presses; beds or punches to be used therewith, either in parts or pieces, or fitted together; scouring or shading engines; presses for horn buttons; dies for horn buttons; rolled metal, with silver thereon; parts of buttons not fitted up into buttons, or in an unfinished state; engines for chasing, stocks for casting buckles, buttons, and rings; die-sinking tools of all sorts; engines for making button-shanks; laps of all sorts; tools for pinching of glass; engines for covering of whips; bars of metal covered with gold or silver, and burnishing stones commonly called blood stones, either in the rough state or finished for use; wire moulds for making paper; wheels of metal, stone, or wood, for cutting, roughing, smoothing, polishing, or engraving glass; purcellas, pincers, sheers, and pipes used in blowing glass; potters' wheels and lathes, for plain, round, and engine turning; tools used by saddlers, harness-makers and bridle-makers, viz. candle strainers, side strainers, point strainers, creasing irons, screw creasers, wheel irons, seat irons, pricking irons, bolstering irons, clams, and head knives.

— Frames for making wearing apparel.

Prohibited to be exported, or waterborne to be exported, on pain of forfeiture. 3 & 4 W.4, c. 52, § 104.

WINE. Duty free.

NE.

Drawback of the whole of the Duties of Customs shall be 3 & 4 W.4. c. 52.
 for Wine intended for the consumption of officers of His Ma-
 navy, on board such of His Majesty's ships in actual service as
 shall serve in, not exceeding the quantities of Wine, in any one
 or the use of such officers, hereinafter respectively mentioned, § 96.

	Gallons.
For every Admiral	1,260
... Vice-Admiral	1,050
... Rear-Admiral	840
... Captain of the First and Second Rate	630
... Captain of the Third, Fourth, and Fifth Rate	420
... Captain of an inferior Rate	210
... Lieutenant, and other Commanding Officer, and for every Marine Officer	105

WINE, *continued.*3 & 4 W. 4.
c. 52.

Provided always, that such Wine be shipped only at one of the ports hereinafter mentioned; *viz.* London, Rochester, Deal, Dover, Portsmouth, Plymouth, Yarmouth, Falmouth, Belfast, Dublin, Cork, Leith, or Glasgow.

Entry and
security of
wine, § 97.

The person entering such Wine, and claiming the Drawback for the same, shall state in the entry and declare on the debenture the name of the officer for whose use such Wine is intended, and of the ship in which he serves; and such Wine shall be delivered into the charge of the officers of customs at the port of shipment, to be secured in the King's warehouse until the same shall be shipped under their care; and such officers having certified upon the debenture the receipt of the Wine into their charge, the debenture shall be computed and passed, and be delivered to the person entitled to receive the same.

Officers leav-
ing the ser-
vice, &c. § 98.

If any such officer shall leave the service, or be removed to another ship, it shall be lawful for the officers of customs at any of the ports before mentioned to permit the transfer of any such Wine from one officer to another, as part of his proportion, whether on board the same ship or another, or the transshipment from one ship to another for the same officer, or the re-landing and warehousing for future re-shipment; and it shall also be lawful for the officers of customs at any port to receive back the duties for any of such Wine, and deliver the same for home use: Provided, that if any of such Wine be not laden on board the ship for which the same was intended, or be unladen from such ship without permission of the proper officer of customs, the same shall be forfeited.

Wine not
laden or un-
laden.

WIRE, GOLD THREAD, GOLD LACE, or GOLD FRINGE,	£	s.	d.
made of plate wire spun upon silk, such plate wire being made of gilt wire made in Great Britain, the lb. (a) Drawback	0	15	4
— SILVER THREAD, SILVER LACE, or SILVER FRINGE, made of plate wire spun upon silk, such plate wire being made of silver wire made in Great Britain, the lb. (a) Drawback	0	11	6
WOOL. (b) HARE and CONEY, the cwt. Duty	0	1	0
— SHEEP and LAMB, the cwt. Duty	0	1	0
— (c) WOOLFELS, MORTLINGS, SHORTLINGS, WOOLFLOCKS, CREWELS, COVERLETS, WADDINGS, or other Manufactures or pretended Manufactures, slightly wrought up, so as that the same may be reduced to and made use of as Wool again, Mattresses or Beds stuffed with combed Wool or Wool fit for combing or carding, the cwt.	0	1	0
— (c) <i>Duty free.</i>			

(a) By 7 G. 4, c. 53, § 6, the drawbacks on gilt wire, silver wire, and big wire are *repealed*.

(b) Thus in the Act.

(c) Thus in the Act.

WOOL, *continued.*

—— Woollen Goods, or Woollen and Cotton mixed,
or Woollen and Linen mixed, exported to
any place within the limits of the East
India Company's charter. *Duty free.*

WOOL.—The total quantity of British Wool and Woollen Yarn exported from the United Kingdom in 1832 was, of the former, 4,199,825 lb., of the latter, 2,204,464 lb. The exportation of British Woollen Manufactures in 1832 was as follows: Cloths of all sorts, 396,661 pieces; napped countings, doffels, &c. 23,453 pieces; kerseymeres, 40,984 pieces; baizes, 34,874 pieces; stuffs, woollen or worsted, 1,800,714 pieces; flannel, 2,304,750 yards; blankets and blanketing, 1,681,840 yards; carpets and carpeting, 690,042 yards; woollens mixed with cotton, 1,334,072 yards; stockings, woollen or worsted, 152,810 dozen pairs. Sundries—viz. hosiery, rugs, coverlids, tapes, and small wares, 55,443*l.* 1*s.* 8*d.* value. Declared value of British woollen manufactures exported, 5,244,478*l.* 10*s.* 10*d.*—*Parliamentary Paper.*

WORSTED, the cwt.	.	.	.	.	.	.	0	1	0
YARN, the cwt.	.	.	.	.	.	.	0	1	0

such goods shall not be laden or unladen except at such times and in such manner, and by such persons, and under the care of such officers, as are hereinafter directed; and all goods laden to be so carried, or brought to be so unladen, contrary hereto, shall be forfeited.

s & 4 W. 4, c. 52.

In such notice shall be stated the name and tonnage of the ship, and the name of the port to which she belongs, and the name of the master, and the name of the port to which she is bound or from which she has arrived, and the name or description of the wharf or place at which her lading is to be taken in or discharged, as the case may be; and such notice shall be signed by the master, owner, wharfinger, or agent of such ship, and shall be entered in a book to be kept by the collector, for the information of all parties interested; and every such notice for the unloading of any vessel shall be delivered within twenty-four hours after the arrival of such vessel, under a penalty of 20*l.* to be paid by the master of such vessel; and in every such notice for the lading of any vessel shall be stated the last voyage on which such vessel shall have arrived at such port; and if such voyage shall have been from parts beyond the seas, there shall be produced with such notice a certificate from the proper officer of the discharge of all goods, if any, brought in such ship, and of the due clearance of such ship inwards of such voyage.

Particulars in notice, § 109.

Entry in customs book.

Delivery.

Certificate.

Upon the arrival of any coasting ship at any port in Great Britain or Ireland, or at any port in Ireland from Great Britain, the master of such ship shall within twenty-four hours after such arrival attend and deliver such notice, signed by him, to the collector or controller; and if such ship shall have on board any goods subject on arrival to any duty of excise, or any goods which had been imported from parts beyond the seas, the particulars of such goods, with the marks and numbers of the packages containing the same, shall be set forth in such notice; and if there shall be no such goods on board, then it shall be declared in such notice that no such goods are on board; and the master shall also answer any questions relating to the voyage as shall be demanded of him by the collector or controller; and every master who shall fail in due time to deliver such notice, and truly to answer such questions, shall forfeit 100*l.*

From and to Ireland with certain goods, § 110.

When due notice shall have been given to the collector or controller at the port of lading of the intention to lade goods on board any coasting ship, such collector or controller shall grant a general sufferance for the lading of goods (without specifying the same) on board such ship, at the wharf or place which shall be expressed in such sufferance; and such sufferance shall be a sufficient authority for the lading of any sort of goods, except such, if any, as shall be expressly excepted therein: provided always, that before any sufferance be granted for any goods prohibited to be exported, or subject to any export duty other than any *ad valorem* duty, the master or owner of any such ship, or the shipper of such goods, shall give bond, with one sufficient surety, in treble the value of the goods, that the same shall be landed at the port for which such sufferance is required, or shall be otherwise accounted for to the satisfaction of the commissioners of His Majesty's customs.

Sufferance, § 111.

The master of every coasting ship shall keep or cause to be kept a book of the same, stating the name of the ship and of the master, the port to which she belongs, and of the port to which bound

Cargo book, § 112.

PART III.

UNITED KINGDOM OF GREAT BRITAIN AND IRELAND.

COASTWISE.

3 & 4 W. 4.
c. 52.

What deemed
coasting
trade, § 105.
Beyond seas.

ALL trade by sea from any one part of the United Kingdom to any other part thereof, or from one part of the Isle of Man to another thereof, shall be deemed to be a coasting trade, and all ships while employed therein shall be deemed to be coasting ships; and no part of the United Kingdom, however situated with regard to any other part thereof, shall be deemed in law, with reference to each other, to be parts beyond the seas in any manner relating to the trade or navigation or revenue of this realm.

What deemed
trading by
sea, § 106.

And whereas some parts of the coast of the United Kingdom may be so situated with regard to other neighbouring parts thereof that doubts may arise in some cases whether the passage between them by water shall be deemed to be a passage by sea within the meaning of this act, and that in other cases, although such passage be by sea, it may be unnecessary for the purposes of this act, or of any act relating to the customs, to subject ships passing between such places to the restraints of coast regulations, it shall be lawful for the commissioners of His Majesty's treasury to determine and direct in what cases the trade by water from any place on the coast of the United Kingdom to another of the same shall or shall not be deemed a trade by sea within the meaning of this act or of any act relating to the customs.

Coasting
ship, § 107.

Unlading
goods from
beyond seas.

Deviation of
voyage.

No goods shall be carried in any coasting ship except such as shall be laden to be so carried at some place in the United Kingdom, or at some place in the Isle of Man respectively; and no goods shall be laden on board any ship to be carried coastwise until all goods brought in such ship from parts beyond the seas shall have been unladed; and if any goods be taken into or put out of any coasting ship at sea or over the sea, or if any coasting ship shall touch at any place over the sea, or deviate from her voyage, unless forced by unavoidable circumstances, or if the master of any coasting ship which shall have touched at any place over the sea shall not declare the same in writing under his hand to the collector or controller at the port in the United Kingdom or in the Isle of Man where such ship shall afterwards first arrive, the master of such ship shall forfeit 200*l*.

Notice of
lading or un-
lading, § 108.

No goods shall be laden on board any ship in any place in the United Kingdom or in the Isle of Man to be carried coastwise, nor having been brought coastwise shall be unladed in any such place from any ship, until due notice in writing, signed by the master, shall have been given to the collector or controller, by the master, owner, wharfinger, or agent of such ship, of the intention to lade goods on board the same to be so carried, or of the arrival of such ship with goods so brought, as the case may be, nor until proper documents shall have been granted as hereinafter directed for the lading or for the unlading of such goods;

and such goods shall not be laden or unladen except at such times and places, and in such manner, and by such persons, and under the care of such officers, as are hereinafter directed; and all goods laden to be so carried, or brought to be so unladen, contrary hereto, shall be forfeited.

In such notice shall be stated the name and tonnage of the ship, and the name of the port to which she belongs, and the name of the master, and the name of the port to which she is bound or from which she has arrived, and the name or description of the wharf or place at which her lading is to be taken in or discharged, as the case may be; and such notice shall be signed by the master, owner, wharfinger, or agent of such ship, and shall be entered in a book to be kept by the collector, for the information of all parties interested; and every such notice for the unloading of any vessel shall be delivered within twenty-four hours after the arrival of such vessel, under a penalty of 20*l.* to be paid by the master of such vessel; and in every such notice for the lading of any vessel shall be stated the last voyage on which such vessel shall have arrived at such port; and if such voyage shall have been from parts beyond the seas, there shall be produced with such notice a certificate from the proper officer of the discharge of all goods, if any, brought in such ship, and of the due clearance of such ship inwards of of such voyage.

3 & 4 W. 4, c. 52.

Particulars in notice, § 109.

Entry in customs book.

Delivery.

Certificate.

Upon the arrival of any coasting ship at any port in Great Britain from Ireland, or at any port in Ireland from Great Britain, the master of such ship shall within twenty-four hours after such arrival attend and deliver such notice, signed by him, to the collector or controller; and if such ship shall have on board any goods subject on arrival to any duty of excise, or any goods which had been imported from parts beyond the seas, the particulars of such goods, with the marks and numbers of the packages containing the same, shall be set forth in such notice; and if there shall be no such goods on board, then it shall be declared in such notice that no such goods are on board; and the master shall also answer any questions relating to the voyage as shall be demanded of him by the collector or controller; and every master who shall fail in due time to deliver such notice, and truly to answer such questions, shall forfeit 100*l.*

From and to Ireland with certain goods, § 110.

When due notice shall have been given to the collector or controller at the port of lading of the intention to lade goods on board any coasting ship, such collector or controller shall grant a general sufferance for the lading of goods (without specifying the same) on board such ship, at the wharf or place which shall be expressed in such sufferance; and such sufferance shall be a sufficient authority for the lading of any sort of goods, except such, if any, as shall be expressly excepted therein: provided always, that before any sufferance be granted for any goods prohibited to be exported, or subject to any export duty other than any *ad valorem* duty, the master or owner of any such ship, or the shipper of such goods, shall give bond, with one sufficient surety, in treble the value of the goods, that the same shall be landed at the port for which such sufferance is required, or shall be otherwise accounted for to the satisfaction of the commissioners of His Majesty's customs.

Sufferance, § 111.

The master of every coasting ship shall keep or cause to be kept a cargo book of the same, stating the name of the ship and of the master, and of the port to which she belongs, and of the port to which bound

Cargo book, § 112.

3 & 4 W. 4,
c. 52.

Packages of
foreign
goods.

Accounts to
be delivered
to collector,
§ 113.

Transire to
be delivered
to collector,
§ 114.

Goods sub-
ject to duty.

Permit.

on each voyage; and in which book shall be entered, at the port of lading, an account of all goods taken on board such ship, stating the descriptions of the packages, and the quantities and descriptions of the goods therein, and the quantities and descriptions of any goods stowed loose, and the names of the respective shippers and consignees, as far as any of such particulars shall be known to him; and in which book, at the port of discharge, shall be noted the respective days upon which any of such goods be delivered out of such ship, and also the respective times of departure from the port of lading, and of arrival at any port of unloading; and such master shall produce such book for the inspection of the coastwailer or other proper officer, so often as the same shall be demanded, and who shall be at liberty to make any note or remark therein; and if such master fail correctly to keep such book, or to produce the same, or if at any time there be found on board such ship any goods not entered in the cargo book as laden, or any goods noted as delivered, or if at any time it be found that any goods entered as laden, or any goods not noted as delivered, be not on board, the master of such ship shall forfeit 50*l.*; and if, upon examination at the port of lading, any package entered in the cargo book as containing any foreign goods shall be found not to contain such goods, such package, with its contents, shall be forfeited; and if at the port of discharge any package shall be found to contain any foreign goods which are not entered in such book, such goods shall be forfeited.

Before any coasting ship shall depart from the port of lading, an account, together with a duplicate of the same, all fairly written and signed by the master, shall be delivered to the collector or controller; and in such account shall be set forth such particulars as are required to be entered in the cargo book of all foreign goods, and of all goods subject to export duty (other than any *ad valorem* duty), and of all corn, grain, meal, flour, or malt, laden on board, and generally, whether any other British goods or no other British goods be laden on board, as the case may be, or whether such ship be wholly laden with British goods not being of any of the descriptions before mentioned, as the case may be; and the collector or controller shall select and retain one of such accounts, and shall return the other, dated and signed by him, and noting the clearance of the ship thereon; and such account shall be the clearance of the ship for the voyage, and the transire for the goods expressed therein; and if any such account be false, or shall not correspond with the cargo book, the master shall forfeit 50*l.*

Before any goods be unladen from any coasting ship at the port of discharge, the master, owner, wharfinger, or agent of such ship shall deliver the transire to the collector or controller of such port, who shall thereupon grant an order for the unloading of such ship at the wharf or place specified in such order: Provided always, that if any of the goods on board such ship be subject to any duty of customs or excise payable on arrival coastwise at such port, the master, owner, wharfinger, or agent of such ship, or the consignee of such goods, shall also deliver to the collector or controller a bill of the entry of the particulars of such goods, expressed in words at length, together with a copy thereof, in which all sums and numbers may be expressed in figures, and shall pay down all duties of customs, or produce a permit in respect of all

duties of excise, which shall be payable on any of such goods, as the case may be; and thereupon the collector and controller shall grant an order for the landing of such goods, in the presence or by the authority of the coast-waiter.

3 & 4 W. 4.
c. 53.

Order for
landing.

It shall be lawful for the collector and controller, in the cases herein-after mentioned, to grant for any coasting ship a general transire, to continue in force for any time not exceeding one year from the date thereof, for the lading of any goods (except such goods, if any, as shall be expressly excepted therein), and for the clearance of the ship in which the goods shall be laden, and for the unlading of the goods at the place of discharge; *viz.*

General
transire,
§ 115.

For any ship regularly trading between places in the river Severn eastward of the Holmes:

For any ship regularly trading between places in the river Humber:

For any ship regularly trading between places in the Firth of Forth:

For any ship regularly trading between places to be named in the transire, and carrying only manure, lime, chalk, stone, gravel, sand, or any earth, not being fuller's earth:

Provided always, that such transire shall be written in the cargo book herein-before required to be kept by the masters of coasting ships: provided also, that if the collector and controller shall at any time revoke such transire, and notice thereof shall be given to the master or owner of the ship, or shall be given to any of the crew when on board the ship, or shall be entered in the cargo book by any officer of the customs, such transire shall become void, and shall be delivered up by the master or owner to the collector or controller.

Revocation.

It shall be lawful in any case, and at all legal times, for the coast-waiter, and also for the landing-waiter, and for the searcher, and for any other proper officer of customs, to go on board any coasting ship in any place in the United Kingdom or in the Isle of Man, or at any period of her voyage, and strictly to search such ship, and to examine all goods on board, and all goods being laden or unladen, and to demand all documents which ought to be on board such ship.

Officers may
search ves-
sels and
goods, § 116.

No goods shall be unshipped from any ship arriving coastwise in the United Kingdom or in the Isle of Man, and no goods shall be shipped, or waterborne to be shipped, in the United Kingdom or in the Isle of Man, to be carried coastwise, but only on days not being Sundays or holidays, and in the daytime, (that is to say,) from the first day of September until the last day of March, betwixt sun-rising and sun-setting, and from the last day of March until the first day of September between the hours of seven of the clock in the morning and four of the clock in the afternoon: nor shall any such goods be so unshipped, shipped, or waterborne, unless in the presence or with the authority of the proper officer of the customs, nor unless at places which shall be appointed or approved by the proper officer of the customs.

Times and
places for
landing and
shipping,
§ 117.

Presence of
officers.

Whenever any goods which may be prohibited to be exported by proclamation or by order in council under the authority of this act shall be so prohibited, it shall be lawful in such proclamation or order in council to prohibit or restrict the carrying of such goods coastwise; and if any such goods shall be carried coastwise, or shall be shipped or waterborne

Prohibited
goods, § 118.

to be carried coastwise, contrary to any such prohibition or restriction the same shall be forfeited.

3 & 4 W. 4,
c. 53.
3 & 4 W. 4,
c. 52.
Dues of the
city of London,
§ 110.

For the purpose of enabling the mayor and commonalty and citizens of the city of London, and their successors, to ascertain and collect the amount of the dues payable to them upon the articles hereinafter mentioned, imported coastwise into the port of London, it is enacted, that if all or any of the goods of the description hereinafter mentioned, viz. firkins of butter, tons of cheese, eggs, salt, fruit, roots eatable, and onions, brought coastwise into the port of the said city, and which are liable to the said dues, shall be landed or unshipped at or in the said port before a proper certificate of the payment of the said duties shall have been obtained, such goods shall be forfeited, and may be seized by any officer of customs lawfully empowered to seize any goods landed without due entry thereof; and any person who shall be convicted of such offence may be sued for, prosecuted, and recovered by action of debt, bill, plaint, or information in any of His Majesty's courts of Record at Westminister, in the name of the chamberlain of the said city, on behalf of the said mayor and commonalty and citizens.

COALS.

By a return presented to the House of Commons, it appears that the quantity of Coals, Culm, and Cinders, imported into London amounted in the years 1830 to 2,079,275 tons; in 1831 to 2,045,292 tons; in 1832 to 2,111,111 tons.—*Ed.*

PART IV.

UNITED KINGDOM OF GREAT BRITAIN AND IRELAND.

WAREHOUSING.

It shall be lawful for the commissioners of His Majesty's treasury, ^{3 & 4 W. 4, c. 57.} by their warrant from time to time to appoint the ports in the United Kingdom which shall be warehousing ports for the purposes of this act; and it shall be lawful for the commissioners of customs, subject to the authority and directions of the commissioners of His Majesty's treasury, by their order from time to time to appoint in what warehouses or places of special security, or of ordinary security, as the case may require, in such ports, and in what different parts or divisions of such warehouses or places, and in what manner any goods, and what sorts of goods, may and may only be warehoused and kept and secured without payment of any duty upon the first entry thereof, or for exportation only, in cases wherein the same may be prohibited to be imported for home use; and also in such order to direct in what cases (if any) security by bond, in manner herein-after provided, shall be required in respect of any warehouse so appointed by them.

Ports.
Warehouses.

Sorts of goods.

Warehouse bond.

Whenever any warehouse shall have been approved of by the said commissioners, as being a warehouse of *Special Security*, it shall be stated in their order of appointment that such warehouse is appointed as a warehouse of special security: provided that all warehouses connected with wharfs for the landing of the goods to be lodged therein, and enclosed together with such wharfs within walls, such as are or shall be required by any act for the constructing of such warehouses and wharfs, and being appointed to be legal quays, shall without any order of the commissioners of customs be warehouses for the purposes of this act, for all goods landed at such wharfs or quays at any port appointed by the commissioners of His Majesty's treasury to be a warehousing port as aforesaid, and all such warehouses shall be warehouses of *Special Security*.

Warehouse of special security, § 3.

Warehouses connected with wharfs and within walls, &c.

All appointments of warehouses for the warehousing of goods made under the authority of any other act in force at the time of the commencement of this act shall continue in force as if the same had been made under the authority of this act, and all bonds given in respect of any goods warehoused or entered to be warehoused under any act in force at the time of the commencement of this act shall continue in force for the purposes of this act.

Bonds given previous to act, § 4.

The commissioners of customs shall, out of the moneys arising from the duties of customs, provide from time to time the warehouses for the warehousing of tobacco at the ports into which tobacco may be legally imported: provided, that for every hogshead, chest, or case of tobacco so warehoused, the importer or proprietor thereof shall pay, as and for warehouse rent, such sum or sums, not exceeding any sum payable under any act in force at the time of the commencement of

Tobacco warehouse, § 5.

Rent.

3 & 4 W. 4, c. 57. this act, and at such periods and in such manner as the commissioners of His Majesty's treasury shall from time to time by their warrant appoint and direct; and all such sums shall be paid, received, and appropriated as duties of customs.

Power to revoke or alter appointment, § 6. It shall be lawful for the said commissioners of His Majesty's treasury by their warrant, and for the said commissioners of customs by their order, from time to time to revoke any former warrant or any former order, or to make any alteration in or addition to any former warrant or any former order made by them as aforesaid respectively.

Publication in Gazette, § 7. Every order made by the said commissioners of customs in respect of warehouses of special security, as well those of original appointment as those of revocation, alteration, or addition, shall be published in the London Gazette for such as shall be appointed in Great Britain, and in the Dublin Gazette for such as shall be appointed in Ireland.

How warehouse keeper may give general bond, § 8. Before any goods shall be entered to be warehoused in any warehouse in respect of which security by bond shall be required as aforesaid, the proprietor or occupier of such warehouse, if he be willing, shall give general security by bond, with two sufficient sureties, for the payment of the full duties of importation on all such goods as shall at any time be warehoused therein, or for the due exportation thereof; and if such proprietor or occupier be not willing to give such general security, the different importers of the separate quantities of goods shall, upon each importation, give such security in respect of the particular goods imported by them respectively, before such goods shall be entered to be warehoused.

Importers' particular bond. If any goods lodged in any warehouse be the property of the occupier of such warehouse, and be *bonâ fide* sold by him, and upon such sale there shall have been a written agreement, signed by the parties, or a written contract of sale made, executed, and delivered by a broker or other person legally authorised for or on behalf of the parties respectively, and the amount of the price stipulated in the said agreement or contract shall have been actually paid or secured to be paid by the purchaser, every such sale shall be valid, although such such goods shall remain in such warehouse; provided that a transfer of such goods, according to such sale, shall have been entered in a book to be kept for that purpose by the officer of customs having the charge of such warehouse, who is hereby required to keep such book, and to enter such transfers, with the dates thereof, upon application of the owners of the goods, and to produce such book upon demand made.

How sale of goods in warehouse by proprietor to be valid, § 9. All goods warehoused shall be stowed in such manner as that easy access may be had to every package and parcel of the same; and if the occupier of the warehouse shall omit so to stow the same, he shall for every such omission forfeit the sum of 5*l.*; and if any goods be taken out of any warehouse without due entry of the same with the proper officers of customs, the occupier of the warehouse shall be liable to the payment of the duties due thereon.

Transfer of goods to be entered in a book. If any goods warehoused be fraudulently concealed in or removed from the warehouse, the same shall be forfeited; and if any importer or proprietor of any goods warehoused, or any person in his employ, shall by any contrivance fraudulently open the warehouse or gain access to the goods, except in the presence of the proper officer acting

Stowage in warehouse, § 10. Entry. Goods fraudulently concealed or removed, § 11. Opening warehouse illegally.

in the execution of his duty, such importer or proprietor shall forfeit and pay for every such offence 500*l*. 3 & 4 W. 4. c. 57.

Within one month after any tobacco shall have been warehoused, and upon the entry and landing of any other goods to be warehoused, the proper officer of customs shall take a particular account of the same, and shall mark the contents on each package, and shall mark the word "prohibited" on such packages as contain goods prohibited to be imported for home use; and all goods shall be warehoused and kept in the packages in which they shall have been imported, and *no alteration shall be made in the packages or the packing of any goods in the warehouse*, except in the cases herein-after provided. Account on entry and landing, § 12.
Marking.
Alteration in packages.

All goods entered to be warehoused, or to be re-warehoused, shall be carried to the warehouse under the care or with the authority or permission of the proper officer of customs, and in such manner, and by such persons, and by such roads or ways, and within such spaces of time, as the proper officer of customs shall authorise, permit, or direct; and all such goods not so carried shall be forfeited. How and when goods to be carried to warehouse, § 13.

All goods which have been so warehoused shall be duly cleared, either for exportation or for home use, within *three years*, and all surplus stores of ships within *one year* from the day of the first entry thereof (unless further time be given by the commissioners of His Majesty's treasury); (a) and if any such goods be not so cleared, it shall be lawful for the commissioners of customs to cause the same to be sold, and the produce shall be applied to the payment of warehouse rent and other charges, and the overplus, if any, shall be paid to the proprietor; and such goods, when sold, shall be held subject to all the conditions to which they were subject previous to such sale, except that a further time of three months from the date of the sale shall be allowed to the purchaser for the clearing of such goods from the warehouse; and if the goods so sold shall not be duly cleared from the warehouse within such three months, the same shall be forfeited; provided that if the goods so to be disposed of shall have been imported by the East India Company, or shall be of the description called "piece goods," imported from places within the limits of their charter into the port of London, the same shall, at the requisition of the commissioners of customs, be duly exposed to sale by the said company at their next ensuing sale, and shall be then sold for the highest price which shall be then publicly offered for the same. When goods to be cleared, § 14.
Goods to be sold or destroyed.
How produce applied.
Purchaser allowed three months.
Company's goods and "piece goods."

If any goods entered to be warehoused, or entered to be delivered from the warehouse, be lost or destroyed by any unavoidable accident, either on shipboard or in the *landing* or *shipping* of the same, or in the receiving *into* or delivering *from* the warehouse, it shall be lawful for the commissioners of customs to remit or return the duties payable or paid on the quantity of such goods so lost or destroyed. Accident in landing or shipping, § 15

No goods which have been so warehoused shall be taken or delivered from the warehouse, except upon due entry, and under care of the proper officers for exportation, or upon due entry and payment of the full duties payable thereon for home use, if they be such goods as may be used in the United Kingdom; except goods delivered into the Entry for exportation or home use, § 16.

(a) By treasury letter, dated May 17th, 1831, goods are now allowed to remain warehoused for an indefinite period.

3 & 4 W. 4,
c. 57.
Ship's stores.

charge of the searchers to be shipped as *stores*, and which shall and may be so shipped without entry or payment of any duty for any ship of the burthen of seventy tons at least, bound upon a voyage to foreign parts, the probable duration of which out and home will not be less than forty days: provided always, that such stores shall be duly borne upon the ship's victualling bill, and shall be shipped in such quantities, and subject to such directions and regulations, as the commissioners of customs shall direct and appoint. (a) [*As to rum, see next section.*]

Rum for
stores and
surplus
stores, § 17.

Any rum of the British plantations may be delivered into the charge of the searcher, to be shipped as stores for *any* ship without entry or payment of any duty; and any surplus stores of any ship may be delivered into the charge of the searcher, to be re-shipped as stores for the same ship, or for the same master in another ship, without entry or payment of any duty, such rum and such surplus stores being duly borne upon the victualling bills of such ships respectively (a); and if the ship for the future use of which any surplus stores have been warehoused shall have been broken up or sold, such stores may be so delivered for the use of any other ship belonging to the same owners, or may be entered for payment of duty, and delivered for the private use of such owners, or any of them, or of the master or purser of such ship.

Payment of
duty.

Entry and
payment of
duty on
goods for
home use,
§ 18.

Upon the entry of any such goods to be cleared from the warehouse if the same be for home use, the person entering such goods inwards shall deliver a bill of the entry and duplicates thereof, in like manner as is directed by law in the case of goods entered to be landed, as far as the same is applicable, and at the same time shall pay down to the proper officer of customs the full duties of customs payable thereon, and not being less in amount than according to the account of the quantity first taken of the respective packages or parcels of the goods in such entry at the examination thereof at the time of the first entry and landing of the same, without any abatement on account of any deficiency, except as by this act is otherwise provided; and if the entry be for exportation or for removal to any other warehouse, and any of the packages or parcels of the goods be deficient of the respective quantities of the same, according to the account first taken as aforesaid, a like entry inwards shall also be passed in respect of the quantities so deficient, and the full duties shall be paid on the amount thereof before such packages or parcels of goods shall be delivered or taken for exportation or removal, except as by this act is otherwise provided; and if any goods so deficient in quantity shall be such as are charged to pay duty according to the value thereof, such value shall be estimated at the price for which the like sorts of goods of the best quality shall have been last or lately sold, either at any sale of the East India Company or in any other manner, as the case may be.

Deficiency on
exportation
or removal.

How value
ascertained.

How duties
on tobacco,
sugar, and
spirits to be
charged, § 19.

The duties payable upon tobacco, sugar, and spirits respectively, when out of warehouse for HOME USE, shall be charged upon the quantities ascertained by the weight, measure, or strength of the same *actually delivered*, except that if the sugar shall not be in a warehouse of Special Security, no greater abatement on account of deficiency of the quantity first ascertained as aforesaid shall be made than shall be after the rate of three per centum of such quantity for the first three

(a) See orders at end of this Act.

the, and one per centum for every subsequent month during which ^{s & 4 W. 4.} sugar shall have been warehoused; and also except that if the ^{c. 57.} is (being any other spirits than rum of the British plantations) lost be in a warehouse of Special Security, no greater abatement amount of deficiency of the quantity or strength first ascertained demand shall be made than shall be after the several rates of prices following, viz.

every hundred gallons, hydrometer proof; viz.

For any time not exceeding six months	one gallon.
For any time exceeding six months and not exceeding twelve months	two gallons.
For any time exceeding twelve months and not exceeding eighteen months	three gallons.
For any time exceeding eighteen months and not exceeding two years	four gallons.
For any time exceeding two years	five gallons.

statement shall be made in respect of any deficiency in quantity ^{Leakage or} by spirits occasioned either by leakage or accident, and not by ^{accident.} evaporation, in whatever warehouse the same may be, except by this act is otherwise specially provided.

after any goods shall have been duly entered and landed to be ^{How im-} housed, and before the same shall have been actually deposited in ^{porter may} warehouse, the importer shall further enter the same or any part ^{enter goods,} not for home use or for exportation as from the warehouse, the ^{although not} so entered shall be considered as virtually and constructively ^{actually} housed, although not actually deposited in the warehouse, and ^{warehoused,} and may be delivered and taken for home use or for exportation, ^{§ 20.} in case may be.

any goods which have been warehoused at some port in the United ^{How goods} Kingdom may be removed by sea or inland carriage to any other port ^{may be} the same, in which the like goods may be warehoused upon import- ^{removed to} ation to be re-warehoused at such other port, and again as often as ^{other ports,} they be required to any other such port, to be there re-ware- ^{§ 21.} housed, subject to the regulations herein-after mentioned; viz. twelve ^{Notice.} months' notice in writing of the intention to remove such goods shall be given to the warehouse officer, specifying the particular goods to be removed, and the marks, numbers, and descriptions of the packages in which the same are contained, in what ship imported, and by whom entered inwards to be warehoused, and if subsequently re-warehoused, when and by whom re-warehoused, and to what the same are to be removed; and thereupon the warehouse officer shall take a particular account of such goods, and shall mark the contents on every package in preparation for the delivering of the same for the purposes of such removal, and previous to the delivery thereof may cause the proper seals of office to be affixed thereto: provided, that tobacco, the produce of the British possessions in America or of the United States of America, and purchased for the use of His Majesty's navy, may be removed by the purser of any ship now in actual service to the ports of Rochester, Portsmouth, or Plymouth, to be there re-warehoused, in name of such purser, in such rebouse as shall be approved for that purpose by the commissioners of customs.

Account, marks, and seals.

Tobacco for use of navy,

3 & 4 W. 4, c. 57. Entry of goods for removal, § 22.	Before such goods shall be delivered to be removed due entry of the same shall be made, and a proper bill of such entry, with duplicates thereof, be delivered to the collector or controller, containing the before-mentioned particulars, and an exact account of the quantities of the different sorts of goods; and such bill of the entry, signed by the collector and controller, shall be the warrant for the removal of such goods; and an account of such goods, containing all such particulars, shall be transmitted by the proper officers of the port of removal to the proper officers of the port of destination; and upon the arrival of such goods at the port of destination due entry of the same to be re-warehoused shall in like manner be made with the collector and controller at such port, containing all the particulars and accounts before mentioned, together with the name of the port from which such goods have been removed; and the description and situation of the warehouse in which they are to be warehoused (a) and the bill of such entry, signed by such collector and controller, shall be the warrant to the landing officer and the warehouse officer to admit such goods to be there re-warehoused, under such examination as is made of the like goods when first warehoused upon importation from parts beyond the seas; and the particulars to be contained in such notice and in such entries shall be written and arranged in such form and manner as the collector and controller shall require; and the officers at the port of arrival shall transmit to the officers at the port of removal an account of the goods so arrived, according as they shall upon examination prove to be, and the warehouse officers at the port of removal shall notify such arrival in their books.
Account sent to other port.	
Entry at port of arrival. Forms of entries.	
Examination of officers.	
Certificate of arrival.	
Bond to re-warehouse, § 23.	The persons removing such goods shall at the time of entering the same give bond, with one sufficient surety, for the due arrival and re-warehousing of such goods within a reasonable time (with reference to the distance between the respective ports, to be fixed by the commissioners of customs), which bond may be taken by the collector and controller either of the port of removal or of the port of destination, as shall best suit the residence or convenience of the persons interested in the removal of such goods; and if such bond shall have been given at the port of destination, a certificate thereof under the hands of the collector and controller of such port shall, at the time of entering such goods, be produced to the collector or controller of the port of removal.
How bond to be discharged, § 24.	Such bond shall not be discharged unless such goods shall have been duly re-warehoused at the port of destination within the time allowed for such removal, or shall have been otherwise accounted for to the satisfaction of the commissioners, nor until the full duties due upon any deficiency of such goods shall have been paid, nor until fresh

(a) *Tobacco*.—By customs order, dated Nov. 22, 1833, as it appears that accommodation would be afforded to the trade, if the *declaration* when tobacco is taken out of warehouse for removal, and intended for home use only and security given accordingly, were permitted to be given either at the port of shipment or at the port of destination, as most convenient to the parties interested; and, in cases of omission to give such security, the proprietors were allowed to pay the duties at the port of arrival upon the weight ascertained at the time of removal, the duties being tendered prior to the weighing of the tobacco, consequent on its being re-warehoused, the same is permitted accordingly.

security shall have been given in respect of such goods in manner herein-after provided, unless such goods shall have been lodged in some warehouse in respect of which general security shall have been given by the proprietor or occupier thereof, or in some warehouse in respect of which no security is required. 3 & 4 W. 4, c. 57.

Such goods when so re-warehoused may be entered and shipped for exportation, or entered and delivered for home use, as the like goods may be when first warehoused upon importation, and the time which such goods shall be allowed to remain re-warehoused at such port shall be reckoned from the day when the same were first entered to be warehoused. Terms on which goods re-warehoused, § 25.

If upon the arrival of such goods at the port of destination the parties be desirous forthwith to export the same, or to pay duty thereon for home use, without actually lodging the same in the warehouse for which they have been entered and examined to be re-warehoused, it shall be lawful for the officers of customs at such port, after all the formalities of entering and examining such goods for re-warehousing have been duly performed (except the actual labour of carrying and of lodging the same in the warehouse), to consider the same as virtually or constructively re-warehoused, and to permit the same to be entered and shipped for exportation, or to be entered and delivered for home use, upon payment of the duties due thereon in like manner as if such goods had been actually so carried and lodged in such warehouse; and the account taken for the re-warehousing of such goods may serve as the account for delivering the same as if from the warehouse, either for shipment or for payment of duties, as the case may be; and all goods so exported, or for which the duties have been so paid, shall be deemed to have been duly cleared from the warehouse. How, on arrival, parties may enter to export, or take for home use, without carrying to warehouse, § 26.

Any goods which have been warehoused in some warehouse in the port of London may, with the permission of the commissioners of customs first obtained, be removed to any other warehouse in the said port in which the like goods may be warehoused on importation; and any goods which have been warehoused in some warehouse in any other port may, with the permission of the collector and controller of such port first obtained, be removed to any other warehouse in the same port in which the like goods may be warehoused on importation, under such general regulations as the commissioners of customs shall direct. Account.

All goods which shall have been removed from one warehouse for or to another, whether in the same port or in a different port, and all proprietors of such goods, shall be held subject in all respects to all the conditions to which they would have been held subject if such goods had remained in the warehouse where the same had been originally warehoused. Removal in the same port, § 27.

If any goods shall have been warehoused in any warehouse in respect of which general security by bond, as herein-before provided, shall not have been given by the proprietor or occupier of such warehouse, and particular security, as in such case is required, shall have been given by the importer of such goods in respect of the same, and such goods shall have been sold or disposed of, so that the original bonder shall be no longer interested in or have control over such goods, it shall be lawful for the proper officers to admit fresh security to be given Conditions of removed goods, § 28.

How new owner may give bond, and release original bonder, § 29.

3 & 4 W. 4,
c. 57.

by the bond of the new proprietor of such goods or persons having the control over the same, with his sufficient surety, and to cancel the bond given by the original bonder of such goods, or to exonerate him and his surety to the extent of the fresh security so given.

In what
cases bond
of remover
to be in
force, § 30.

If the person removing any goods from one port to another, and who shall have given bond in respect of such removal and re-warehousing, shall be and continue to be interested in such goods, after the same shall have been duly re-warehoused, and such goods shall have been so re-warehoused in some warehouse, in respect of which security is required, and the proprietor or occupier of the same shall not have given general security, the bond in respect of such removal and re-warehousing, shall be conditioned, and continue in force for the re-warehousing of such goods, until fresh bond be given by some new proprietor or other person, in manner herein-before provided.

Sorting,
separating,
and re-pack-
ing, § 31.

It shall be lawful in the warehouse to sort, separate, pack, and re-pack any goods, and to make such lawful alterations therein, or arrangements thereof, as may be necessary either for preservation of such goods, or in order to the sale, shipment, or legal disposal of the same; Provided that such goods be re-packed in the same packages in which the same goods, or some part of the whole quantity of the same parcel of goods, were imported, or in packages of entire quantity equal thereto, or in such other packages as the commissioners of customs shall permit (not being less in any case, if the goods be to be exported or to be removed to another warehouse, than may be required by law for the importation of such goods); and also in the warehouse to draw off any wine or any rum of the British plantations into reputed quart bottles or reputed pint bottles, for the purpose only of being exported from the warehouse; and also in the warehouse to draw off any such rum into casks containing not less than twenty gallons each, for the purpose only of being disposed of as stores for ships; and also in the warehouse to draw off any other spirits into reputed quart bottles, under such regulations as the commissioners of customs shall from time to time direct, for the purpose only of being exported from the warehouse; and also in the warehouse to draw off and mix with any wine any brandy secured in the same warehouse, not exceeding the proportion of ten gallons of brandy to one hundred gallons of wine; and also in the warehouse to fill up any casks of wine or spirits from any other casks of the same, respectively secured in the same warehouse; and also in any warehouse of *Special Security* to rack off any wine from the lees, and in such warehouse to mix any wines of the same sort, erasing from the casks all import brands; and also in the warehouse to take such moderate samples of goods as may be allowed by the commissioners of customs, *without entry and without payment of duty, except as the same may eventually become payable, as on a deficiency of the original quantity.*

Bottling off
wine or rum.

Rum for
stores.

Mixing
brandy with
wine.

Filling up or
racking off
or mixing
wine.

Samples.

In what
cases only
alterations
in goods or
package,
§ 32.

No alteration shall be made in any such goods or packages, nor shall any such wine, rum, brandy, or spirits be bottled, drawn off, mixed, or filled up, nor shall any such samples be taken, except after such notices given by the respective importers or proprietors, and at such times and in such manner, and under such regulations and restrictions, as the commissioners of customs shall from time to time require and direct.

“And whereas it may happen, that after the re-packing into proper

packages of any parcel of goods which have been unpacked and separated or drawn off from the original package in any of the cases herein-before provided for, there may remain some surplus quantities of the respective parcels of such goods, which may not be sufficient to make or fill up any one of such proper packages, or it may happen that some part of such goods, when separated from other parts, may be such refuse, or in so damaged a state as to be worthless, or that the total quantity of such parcel of goods may be reduced by the separation of dirt or sediment, or by the dispersion of dust or otherwise; and whereas the duties payable on such goods may have been levied at a rate having regard to a just allowance for the state in which such goods are imported, and it is not proper that any manufacturing process should be performed in such warehouse to the detriment of the revenue;" it is therefore enacted, that after such goods have been so repacked in proper packages, it shall be lawful for the commissioners of customs at the request of the importer or proprietor of such goods, to cause or permit any of such refuse, damaged, or surplus goods not contained in any of such packages, to be destroyed; and if the goods be such as may be delivered for home use, the duties shall be immediately paid upon any part of such surplus as may remain, and the same shall be delivered for home use accordingly; and if they be such as may not be so delivered, such surplus as may so remain shall be disposed of for the purpose of exportation in such manner as the commissioners of the customs shall direct; and thereupon the quantity contained in each of such proper packages shall be ascertained and marked upon the same, and the deficiency shall be ascertained by a comparison of the total quantity in such proper packages with the total quantity first warehoused, and the proportion which such deficiency may bear to the quantity in each package shall also be marked on the same, and added to such quantity, and the total shall be deemed to be the imported contents of such package, and be held subject to the full duties of importation, except as otherwise in any case provided by this act. Provided always, that it shall be lawful for the commissioners of customs to accept the abandonment, for the duties, of any quantity of tobacco or coffee, or pepper or cocoa, or lees of wine, and also of any whole packages of other goods, and to cause or permit the same to be destroyed, and to deduct such quantity of tobacco or coffee, or pepper or cocoa, or the contents of such whole packages, from the total quantity of the same importation, in computing the amount of the deficiency of such total quantity.

No foreign casks, bottles, corks, packages, or materials whatever, except any in which some goods shall have been imported and warehoused, shall be used in the repacking of any goods in the warehouse, unless the full duties shall have been first paid thereon.

It shall be lawful for the commissioners of customs to permit any stuffs or fabrics of silk, linen, cotton, or wool, or of any mixture of them with any other material, to be taken out of the warehouse to be cleaned, refreshed, dyed, stained, or calendered, or to be bleached or printed, without payment of duty of customs, under security, nevertheless, by bond to their satisfaction, that such goods shall be returned to the warehouse within the time that they shall appoint; and it shall be lawful for the commissioners, in like manner and under like

3 & 4 W. 4,
c. 57.
Repacking,
§ 33.

How after
repacking,
damaged
parts may
be destroyed.

Disposal of
surplus
quantity.

How new
packages to
be marked,
and defi-
ciency
apportioned.

Abandon-
ment of
goods.

Foreign
casks, bottles,
&c. § 34.

How silks,
linens, &c.
delivered out
to be cleaned,
&c. § 35.

3 & 4 W. 4.
c. 57.
Rice to be
cleaned.

security, to permit any rice, the produce of places within the limits of the East India Company's charter, to be delivered out of warehouse to be cleaned, making such allowance for waste as to the commissioners shall appear to be reasonable.

How copper
ore may be
taken out to
be smelted,
§ 36.

It shall be lawful for the importer or proprietor of any copper ore warehoused to give notice to the proper officers of customs of his intention to take such ore out of warehouse to be smelted, stating in such notice the quantity of copper computed to be contained in such ore, and delivering to such officers sufficient samples or specimens for ascertaining by proper assays, at the expense of the proprietor, such quantity of copper, and giving sufficient security by bond for returning such quantity of copper into the warehouse; and if such officers be satisfied of the fairness of the samples or specimens of such ore, and of the assays made of the same, and of the security given, they shall deliver such ore for the purpose of being smelted as aforesaid: Provided, that if any copper ore intended to be so smelted shall be imported into any port where such ore or where copper cannot be warehoused, the same may be entered as being to be warehoused at the port at which the copper after smelting is to be warehoused, and such ore shall thereupon be taken account of and delivered for the purposes aforesaid, in like manner as if the same had been warehoused: Provided also, that all copper so produced by smelting shall be deemed to be copper imported, and shall be warehoused as such.

In what
quantities
goods in bulk
delivered,
§ 37.

No parcels of goods so warehoused which were imported in bulk shall be delivered, except in the whole quantity of each parcel, or in a quantity not less than one ton weight, unless by special leave of the proper officers of customs.

Marking
packages be-
fore delivery,
§ 38.

No goods so warehoused shall be delivered, unless the same or the packages containing the same shall have been marked in such distinguishing manner as the commissioners of customs shall deem necessary and practicable, and shall from time to time direct.

How de-
crease and
increase may
be ascer-
tained and
allowed, § 39.

"And whereas some sorts of goods are liable in time to decrease and some to increase, and some to fluctuation of quantity, by the effect of the atmosphere and other natural causes, and it may be necessary in some cases that the duties should not be charged upon the deficiency arising from such causes;" it is therefore enacted, that it shall be lawful for the commissioners of treasury to make regulations for ascertaining the amount of such decrease or increase of the quantity of any particular sorts of goods, and to direct in what proportion any abatement of duty payable under this act for deficiencies shall, upon the exportation of any such goods, be made on account of any such decrease: Provided always, that if such goods be lodged in warehouses declared in the order of appointment to be of *Special Security*, no duty shall be charged for any amount whatever of deficiency of any of such goods on the exportation thereof, except in cases where suspicion shall arise that part of such goods has been clandestinely conveyed away, nor shall any such goods (unless they be wine or spirits) be measured, counted, weighed, or gauged for exportation, except in such cases of suspicion.

Warehouses
of Special
Security.

For any wine, spirits, coffee, cocoa nuts, or pepper lodged in warehouses, not being declared to be of special security, the following allowances for natural waste in proportion to the time during which any such goods shall have remained in the warehouse shall be made

upon the EXPORTATION thereof, according as such allowances are herein-after respectively set forth; viz.

Wine, upon every cask; viz.

— for any time not exceeding one year . . .	One gallon.
— for any time exceeding one year, and not exceeding two years . . .	Two gallons.
— for any time exceeding two years . . .	Three gallons.

Spirits, (a) upon every hundred gallons, hydrometer proof; viz.

— for any time not exceeding six months . . .	One gallon.
— for any time exceeding six months, and not exceeding twelve months . . .	Two gallons.
— for any time exceeding twelve months, and not exceeding eighteen months . . .	Three gallons.
— for any time exceeding eighteen months, and not exceeding two years . . .	Four gallons.
— for any time exceeding two years . . .	Five gallons.

Coffee, Cocoa Nuts, Pepper, for every one hundred pounds, and so in proportion for any less quantity . . . Two pounds.

In case it shall any time happen that any embezzlement, waste, spoil, or destruction shall be made of or in any goods which shall be warehoused in warehouses under the authority of this act, by or through any wilful misconduct of any officer of customs or excise, such officer or officers shall be deemed guilty of a misdemeanor, and shall upon conviction suffer such punishment as may be inflicted by law in cases of misdemeanor; and if such officer shall be so prosecuted to conviction by the importer, consignee, or proprietor of the goods, then no duty of customs or excise shall be payable for such goods, and no forfeiture or seizure shall take place of any goods so warehoused in respect of any deficiency caused by such embezzlement, waste, spoil, or destruction, and the damage occasioned by such embezzlement, waste, spoil, or destruction of such goods shall be repaid and made good to such importer, consignee, or proprietor by the commissioners of customs or excise, under such orders, regulations, and directions, as shall be for that purpose made and given by the commissioners of the treasury.

Upon the entry outwards of any goods to be exported from the warehouse to parts beyond the seas, and before cocket be granted, the person in whose name the same be entered shall give security by bond in double the value of such goods, with one sufficient surety, that such goods shall be duly shipped and exported, and shall be landed at the place for which they be entered outwards, or otherwise accounted for to the satisfaction of the commissioners of customs.

Upon the entry outwards of any salted beef or salted pork to be exported from the warehouse to parts beyond the seas, and before cocket be granted, the person in whose name the same shall be entered shall give security by bond in treble the value of the goods, with two sufficient sureties, of whom the master of the exporting ship shall be one, that such beef or pork shall be duly shipped and exported, and

3 & 4 W. 4.
c. 57.

Export
allowances
for natural
waste, § 40.

Embezzle-
ment and
waste
through mis-
conduct of
officers, § 4.
(a)

Entry out-
wards bond
for due
shipping and
landing, § 42.

Bond for beef
and pork
exported,
§ 43.

(a) See treasury order, page 160, allowing all deficiencies on British Plantation Rum at Liverpool and Bristol.

3 & 4 W. 4,
c. 57.

that no part thereof shall be consumed on board such ship, and that the same shall be landed at the place for which it be entered outwards; and that a certificate of such landing shall be produced within a reasonable time, according to the voyage, to be fixed by the commissioners of customs, and mentioned in the bond, such certificate to be signed by the officers of customs or other British officer, if the goods be landed at a place in the British dominions, or by the British consul, if the goods be landed at a place not in the British dominions, or that such goods shall be otherwise accounted for to the satisfaction of the commissioners; and such master shall make and sign a declaration that such beef or pork is to be laden on board such ship as merchandise to be carried to and landed at parts beyond the seas, and not as stores for the said ship: and if such ship shall not have on board at the time of clearance outwards a reasonable supply or stock of beef or pork according to the intended voyage borne upon the victualling bill, the master of such ship shall forfeit 100*l*.

Beef and
pork not as
stores.

Isle of Man,
§ 44.

No goods shall be exported from the warehouse to the Isle of Man except such goods as may be imported into the said island with licence of the commissioners of customs, and in virtue of any such licence first obtained.

How and
when goods
removed for
shipment,
§ 45.

All goods taken from the warehouse for removal or for exportation shall be removed or shall be carried to be shipped, under the care or with the authority or permission of the proper officer of customs, and in such manner, and by such persons, and within such spaces of time, and by such roads or ways as the proper officer of customs shall authorise, permit, or direct; and all such goods not so removed or carried shall be forfeited.

Tonnage of
Export ship,
§ 46.

It shall not be lawful for any person to export any goods so warehoused, nor to enter for exportation to parts beyond the seas any goods so warehoused, in any ship which shall not be of the burthen of seventy tons or upwards.

Freight on
goods landed
in docks,
§ 47.

All goods which shall be landed in docks, and lodged in the custody of the proprietors of the said docks, under the provisions of this act, not being goods seized as forfeited to His Majesty, shall, when so landed, continue and be subject to such and the same claim for freight in favour of the master or owners of the respective vessels, or of any other persons interested in the freight of the same, out of which such goods shall be so landed, as such goods respectively were subject to whilst the same were on board such vessels, and before the landing thereof; and the directors and proprietors of any such docks at or in which any such goods may be landed and lodged as aforesaid, or their servants or agents, or any of them, shall and may, and they are hereby authorised, empowered, and required, upon due notice in that behalf given to them by such master or owners, or other persons as aforesaid, to detain and keep such goods, not being seized as forfeited to His Majesty, in the warehouses belonging to the said docks, until the respective freights to which the same shall be subject as aforesaid shall be duly paid or satisfied, together with the rates and charges to which the same shall have been subject and liable, or until a deposit shall have been made by the owners, or consignees of such goods equal in amount to the claim or demands made by the master or owners of the respective ships, or other persons as aforesaid, on account

Deposit.

of freight upon such goods ; which deposit the said directors or proprietors of such docks, or their agents respectively, are hereby authorised and directed to receive and hold in trust, until the claim or demand for freight upon such goods shall have been satisfied ; upon proof of which, and demand made by the persons, their executors, administrators, or assigns, by whom the said deposit shall have been made, and the rates and charges due upon the said goods being first paid, the said deposit shall be returned to them by the said directors or proprietors, or their agents on their behalf, with whom the said deposit shall have been made as aforesaid.

s & 4 W. 4. c. 57.

A LIST OF THE SEVERAL WAREHOUSING PORTS IN THE UNITED KINGDOM.

E signifies Ports privileged for East India Goods.

T ——— for Tobacco.

S ——— Special Security, as in next List.

Most of the large Ports are privileged for Goods in general, and the smaller ones are having such frequent additions made to them that it would be useless to enumerate particulars here.

ENGLAND.

Arundel		Liverpool	E. T.
Barnstaple		London	E. T. S.
Bideford		Lynn	
Boston		Maldon	
Bridgewater		Milford	
Bristol	E. T.	Newcastle	T.
Cardiff		Newhaven	
Carlisle		Plymouth	T.
Chepstow		Pool	
Chester		Portsmouth	
Chichester		Rochester	
Colchester		Rye	
Cowes	T.	Southampton (East India Goods removed from London).	
Dartmouth		Sho'teham	
Dover		Stockton	
Exeter		Sunderland	
Falmouth	T.	Swansea	
Gloucester		Plymouth	
Goole	E. T. S.	Whitby	
Grimsby		Whitehaven	T.
Hull	E. T.	Wisbech	
Ipswich		Yarmouth	
Lancaster	T.		

SCOTLAND.

Aberdeen	T. S.	Grangemouth	
Borrowstoness		Greenock	E. T. S.
Dumfries		Leith	E. T. S.
Dundee	S.	Montrose	
Glasgow	E. T. S.	Port Glasgow	E. T. S.

IRELAND.

Dublin	E. T. S.	Limerick	T.
Belfast	E. T.	Londonderry	T.
Cork	E. T. S.	Newry	T.
Coleraine		Sligo	T.
Drogheda	T.	Waterford	T.
Dundalk	T.	Wexford	
Galway	T.		

A RETURN of the Number of Warehouses of *Special Security* in the several Ports of Great Britain and Ireland which are entitled to that privilege by Act of Parliament.

Ports.	Number of Warehouses.
London	St. Katharine Docks. West India Docks. London Docks. East India Docks.
Dublin	Dublin Docks.

A RETURN of the Number of Warehouses of *Special Security* in the several Ports of Great Britain and Ireland, which have been licensed by the Lords of the Treasury, with the Dates of the Licences.

Ports.	Number of Warehouses Licensed.	Date of Licence.
London :	East India Company's Warehouses	Aug. 1826.
	Commercial Docks	Jan. 1831.
	Galley Quay	Jan. 1830.
	Botolph Wharf	Nov. 1830.
	Brewer's Quay	Nov. 1828.
	Chester's Quay	Nov. 1828.
	Fresh Wharf	Nov. 1828.
	Custom-House and Wool Quays	May 1824.
Cork	A Stack of Warehouses	Oct. 1831.
Goole	A Warehouse of thirteen Floors	Aug. 1828.
Aberdeen	Two Warehouses	March 1822.
Dundee	Two ditto	July 1823.
Glasgow	Three ditto	{ July } 1823.
Leith	Eight ditto	{ Aug. }
	Three ditto	July 1823.
	One ditto	Aug. ...
Port Glasgow	Eight ditto	Oct. ...
	Two ditto	July 1823.
Greenock	Ten ditto	Aug. ...
	Seven ditto	July 1823.
		Oct. 1824.

STORES.

A LIST of the AVERAGE NUMBER of DAYS at which may be estimated the duration of a Voyage from the United Kingdom to the different Ports enumerated, and back.

Ports of Destination.	Days' Voyage.	Ports of Destination.	Days' Voyage.
Abo	100	Alexandretta	180
Algiers	120	Aquapulca, Mexico	450
Almeria	100		
Azores Isles	90	Bremen	42
Alicant	110	Bayonne	80
Altea	110	Bilboa	80
Antigua	180	Bordeaux	80
Augustine's Bay	150	Bergen	100
Ancona	160	Bona	120
Alexandria	180	Bornholm	100
Ascension Isle	240	Barcelona	110
Archipelago Isles	180	Bay of Roses	110
Annabona	180	Baltimore	120
Archangel	120	Bahama Isles	150
Australia	420	Barbadoes	180

upon such goods; which deposit the said directors or pro- s a w. 4.
 s of such docks, or their agents respectively, are hereby c. 57.
 and directed to receive and hold in trust, until the claim or
 d for freight upon such goods shall have been satisfied; upon
 f which, and demand made by the persons, their executors,
 titators, or assigns, by whom the said deposit shall have been
 and the rates and charges due upon the said goods being first
 le said deposit shall be returned to them by the said directors or
 sors, or their agents on their behalf, with whom the said
 shall have been made as aforesaid.

OF THE SEVERAL WAREHOUSING PORTS IN THE UNITED KINGDOM.

ies Ports privileged for East India Goods.

— for Tobacco.

— Special Security, as in next List.

of the large Ports are privileged for Goods in general, and the smaller
 having such frequent additions made to them that it would be useless to
 particulars here.

ENGLAND.

		Liverpool	E. T.
le		London	E. T. S.
		Lynn	
		Maldon	
ster		Milford	
	E. T.	Newcastle	T.
		Newhaven	
		Plymouth	T.
r		Pool	
		Portsmouth	
r		Rochester	
r		Rye	
	T.	Southampton (East India Goods re- moved from London).	
h		Shoreham	
		Stockton	
	T.	Sunderland	
er		Swansea	
	E. T. S.	Plymouth	
		Whitby	
	E. T.	Whitehaven	T.
		Wisbech	
:	T.	Yarmouth	

SCOTLAND.

	T. S.	Grangemouth	
ness		Greenock	E. T. S.
		Leith	E. T. S.
	S.	Montrose	
	E. T. S.	Port Glasgow	E. T. S.

IRELAND.

	E. T. S.	Limerick	T.
	E. T.	Londonderry	T.
	E. T. S.	Newry	T.
		Sligo	T.
	T.	Waterford	T.
	T.	Wexford	
	T.		

Ports of Destination.	Days' Voyage.	Ports of Destination.	I Vc
Malaga	100	Providence, Bahama Islands	
Madeira	90	Pernambuco	
Memel	100	Porto Bello	
Mogadore	120	Para	
Majorca	110	Panama	
Minorca	110	Peru	
Marseilles	130	Philippine Islands	
Messina	130	Pondicherry	
Montreal	150	Pellew Islands	
Malta	140		
Martinico	180	Quebec	
Mariegalante	180	Queen Ann's Point	
Miramichi	100		
Montserrat	180	Rochelle	
Maranham	180	Revel	
Monte Video	230	Riga	
Madagascar	270	Rugen	
Mexico. See Vera Cruz and Aquapulca	450	Rome	
Mogadore	105	Rhodes Island	
Mauritius	270	River Gambia	
Madras	400	Rio Grande	
Malabar	365	Rio Janeiro	
Malacca	400	St. Andero	
Manilla	420	St. Ubes	
Mangalore	365	Salce	
Masulipatam	400	Stettin	
Mocha	365	Stockholm	
		St. Antonio	
Nantz	80	St. Jago	} Canary Isles
Newfoundland	120	St. Vincent	
North Bergen	100	St. John's, Newfoundland	
Naples	130	St. Mary's	
Narbonne	130	St. Michael's, Azores	
Nice	130	St. John, New Brunswick	
Nevis	180	St. Andrew, Do.	
Nova Scotia	120	Salerno	
New York	120	Sardinia Isle	
New Brunswick	120	Susa	
New Port	120	Savannah	
New Providence	165	Syracuse	
New Orleans	190	St. Augustine's Bay	
New Guinea	400	St. Bartholomew	
New South Wales	400	St. Croix	
New Zealand	400	St. Christopher's	
Negapatam	400	St. Domingo	
		St. Eustatia	
Oporto	80	St. Lucia	
Odessa	240	St. Martin	
Otaheite	420	St. Thomas	
Owhyhee	420	St. Vincent's	
		Salonica	
Petersburg	100	Santa Martha	
Pillau	100	St. Salvadore or Bahia	
Placentia Harbour	120	St. Sebastian	
Port St. John, Newfoundland	120	Senegal	
Port au Prince, Hayti	210	Sierra Leone	
Palermo	130	Scandaroon	
Pensacola	190	Syra	
Philadelphia	120	Smyrna	
Porto Rico	210	St. Helena	

Ports of Destination.	Days' Voyage.	Ports of Destination.	Days' Voyage.
New South Wales	400	Trieste	160
India	400	Truxillo	410
Islands	420	Timor	420
River	365	Tellicherry	365
More	365	Tranquibar	400
Isles	365	Trincomalee	380
Sea Fishery, 2, 3, or 4 } 3 years.	420	Vigo	80
		Valentia	110
		Venice	160
		Vera Cruz	260
	120	Venezuela	240
Bay	120	Valdivia	400
	120	Valparaiso	400
ona	110	Van Diemen's Land	365
ngen	42		
	130	Wyburg	100
	120		
	95	Zara	160
	180	Zea	160
	180	Zante Isle	160
	180		

NOTE.

places not included in the list, the same allowance to be granted as is given to the place nearest thereto.

STORES.

LIST OF FOREIGN GOODS allowed to be shipped as stores from the bonded warehouses *free of duty.* (a)

* * 25 per cent. to be added as stated below.

TEA, a quarter of an ounce per day, for each person on board.

COFFEE OR COCOA, one ounce per day for each person on board.

With the option to ship the entire quantity required for the voyage, of either of these species of articles, half an ounce of tea being considered equal to once ounce of coffee or cocoa, viz. in such case, three-quarters of an ounce of tea.

WINE, one quart a day, for the master, each mate, and each cabin passenger.

Wine bottled in the bonded warehouses for exportation may be shipped as stores in packages containing not less than three dozen reputed quart, or six dozen reputed pint bottles.

PIRITS, viz.

BRANDY, half a pint a day, for each person on board.

GENEVA, half a pint a day, for each person on board.

RUM, British plantation, half a pint a day, for each person on board.

British Plantation Rum to be in the proportion of one-half of the whole quantity of spirits shipped.

By customs order, dated November 29th, 1832, these articles and quantities be allowed to be shipped as stores, calculated according to the foregoing with the addition of 25 per cent. to guard against the casualties of the voyage.

SPIRITS, *continued.*

Each description of spirits intended as stores to be shipped in one cask, capable of containing the entire quantity of Brandy or of Geneva or of Rum, allowed for the voyage, or in casks containing not less than forty gallons of Brandy or Geneva, or twenty gallons of British Plantation Rum, as the case may be: Provided, that if spirits shall have been imported in bottles or bottled in the bonded warehouse for exportation, the same may be shipped as stores, in packages containing not less than three dozen reputed quart, or six dozen reputed pint bottles.

SUGAR, RAW, and MELASSES, together or separate, two ounces a day, for each person on board.

FRUIT, DRIED, two pounds a week, for each person on board.

RICE, two pounds a week, for each person on board.

SEGARS, FOREIGN, half an ounce a day, for the master, each mate, and each cabin passenger. (a)

The entire quantity of Foreign Segars allowed as stores for each voyage, to be shipped in one package.

STORES.—BRITISH GOODS.

By customs order, dated October 9th, 1831, the following additional articles are allowed to be shipped as stores from the bonded warehouses free of duty.

BRITISH REFINED SUGAR.—Three ounces per diem for the master, each mate, and each passenger.

SUGAR REFINED and TREACLE in bond, allowed to be shipped as stores under the regulations applicable to foreign goods. [Treasury order, December 27th, 1833.]

(a) BRITISH MANUFACTURED TOBACCO, or FOREIGN SEGARS.—Half an ounce per man per day, to be taken separately or together, at the option of the parties.

The segars to be shipped from the bonded warehouses free of duty, and the other articles upon the usual bounty or drawback.

BRITISH EXCISEABLE GOODS, *viz.* BEER, ALE, and PORTER, (together or separate).—One quart per diem for the master, each mate, and each passenger.

VINEGAR.—Half a pint per man, per week.

SOAP.—Half an ounce per man, per day.—[See next page.]

In cases where the number of persons on board a vessel may not be sufficient to authorise the shipment of so large a quantity of each description of foreign spirits, under the regulations of the order dated 1st ultimo, as forty gallons, the same may be allowed to be shipped in a package containing not less than three dozen reputed quart bottles, or in casks containing ten gallons, when the quantity required shall not exceed ten gallons, and in casks of twenty gallons when the quantity shall exceed ten and be under twenty gallons; and where the quantity shall be equal to, or exceed forty gallons, the foreign spirits are only to be shipped in a legal sized package, in conformity with the said order.

TEA.—By customs letter, dated April 25th, 1833, it is stated, that the lords of the treasury, by Mr. Spring Rice's letter of the 30th ultimo, have been pleased to permit the removal of tea, duty free, from the East India Company's warehouses, for the purpose of being re-warehoused and shipped as stores at any of the warehousing ports of the United Kingdom, under the regulations of the board's minute of the 23rd of November last.

By treasury letter, dated June 20th, 1833, directions are given for permitting the re-packing of tea warehoused at the out-ports (as stores) under the immedi-

ORES, *continued*.

are and superintendence of the proper officers, and at the risk and of the parties interested.

MCCO.—By treasury order, dated September 6th, 1833, unconsumed tobacco injured by the voyage may be delivered for re-manufacture, and being entered into by the parties to return the tobacco into the same within a limited period for subsequent re-shipment as stores.

Tobacco and soap allowed to be shipped for drawback on board transfer the use of troops, &c., in the same manner as the indulgence in the shipment of stores which has been granted to merchant vessels by the Act 2 & 3 W. 4, c. 84, &c.

Customs order, dated February 5th, 1833, the masters of South Sea ships may have the option of shipping from the bonding warehouses, as either half an ounce of unmanufactured or negro head tobacco per day, per man, or half an ounce of British manufactured tobacco per day, per man.

Customs order, dated July 19th, 1833, the general order of 5th May last, allowing the masters of South Sea whalers the option of shipping from the bonded warehouses as stores, either half an ounce of unmanufactured or negro head tobacco per day, per man, or half an ounce of British manufactured tobacco per day per man, as allowed by the minute of 23rd May, 1832, is extended to the masters of vessels engaged in foreign trade generally.

RE.—By treasury order, dated May 17th, 1833, referring to the order of 17th, 1831, sanctions a continuance of the indulgence granted by a minute of 13th February, 1830, for extension of time for payment of duties on bonded wines, excepting from the first mentioned order those cases in consequence of deficiencies arising from leakage or other cause, which are to be called upon for payment of duties legally due upon such wines.

Customs order, dated August 10th, 1831, wine is allowed to be shipped instead of spirits, or a proportion of each free of duty; one pint of wine being deemed equivalent to half a pint of the latter, the quality of wine to be left to the discretion of the parties interested in fitting out the vessel.

ROYAL.—By customs order, dated November 23rd, 1832, permission is given to remove under bond to the ports of Newport, Cardiff, Swansea and Bristol, such articles as are allowed to be shipped as stores on board foreign vessels.

As regards foreign spirits intended as stores, the regulations required by a minute of August 5th, 1828, to be observed upon the removal of British rum for the purpose of being shipped as stores are adopted; and the regulations in question are to be removed under the regulations of the Warehouse Act, relative to the removal of bonded goods from one warehousing establishment, as far as the same are applicable.

Customs order, dated May 12th, 1832, it is stated, that the warehousing regulations where goods are not actually deposited in the bonding warehouse at the port of destination, may be in future discontinued, provided the warehousemen are required to land and deliver such goods upon the warehouse entry, which is to contain the particulars detailed in the invoice, and immediately upon their discharge to transmit the blue book and invoice to the warehousing department, to enable the proper officers to insert the necessary particulars in their registers, and to certify to the port of destination the due receipt of the goods.

Customs letter, dated August 15th, 1832, on the application of merchants, requesting permission to remove bonded spirits from the ports in the Bristol Channel for the purpose of being shipped for

STORES, *continued.*

exportation as merchandise, the request is granted so far as regards Newport Cardiff, Swansea, and Milford, upon the party passing an outward entry for the goods, and giving the security by bond required under the Warehousing Act, for the due shipment and exportation thereof from the port intended, and mentioned in the entry, &c. at Bristol, upon which a letter of advice, with the cocket enclosed, is to be transmitted to the collector and comptroller at the port of shipment for exportation for their government, observing that, previously to the removal, the casks be filled up to the full content, and that the duty be paid upon all deficiencies chargeable under the Warehousing Act, as well as upon those which may occur on the transit, as ascertained by the proper officers at Bristol and at the port of shipment respectively, and that when deemed necessary by the latter officers, the goods be brought to the quay and landed for that purpose, and not allowed to be put on board the exporting vessel until such duty is paid.

By customs order, dated August 28th, 1833, such articles as are already permitted to be shipped as stores on board foreign bound vessels, may be removed under bond to the ports of Newport, Cardiff, Swansea and Milford.

SAMPLES.—By customs order, dated April 25th, 1832, samples are required to be taken of each package of spirits removed coastwise, *immediately before* removal, and retained for a period of three months, in order that such samples may be resorted to, in cases of suspicion that the spirits have been changed or adulterated in the transit.

WINE.—By customs order, dated August 24th, 1833, bonded wine may be removed from Bristol to Newport, Cardiff, Swansea, and Milford, for the purpose of exportation as merchandise, under the same regulations as bonded spirits under the order of August 16th, 1832.

INCREASE IN GOODS REMOVED.—By customs letter, dated November 6th, 1832, the duty is dispensed with on the increase in the weight of coffee, cocoa, and other articles removed coastwise, under the regulations of the Warehousing Act, provided the quantity in each case is small, and that there is no reason to suspect fraud or to apprehend mistake.

BOTTLING WINES AND SPIRITS.—By customs order, dated August 30, 1832, the following regulations are to be adopted on the bottling of wines and spirits.

1st. That a separate bonded vault be appropriated to the drawing off spirits, and wine into bottles.

2nd. That all spirits be subject to the same restrictions as rum, under the 31st section of the Warehousing Act—*viz.* to be drawn off into reputed quart or pint bottles, and packed in cases containing not less than three dozen of such quart, or six dozen such pint bottles each.

3rd. That no foreign bottles, casks, or packages, except any in which goods shall have been imported and warehoused, be used, unless the full duties shall have been first paid thereon.

4th. That if any surplus quantity or sediment remain in the cask, the full duties be immediately paid thereon, or the same be destroyed in the presence of the proper officers.

5th. That the bottling take place in the presence of the proper officers, and under the frequent superintendence of the landing surveyor.

SUGAR.—With reference to the 2 & 3 W. 4, c. 84 (a), which enacts, that "duty shall in future be charged upon the weight of sugar actually delivered, and not according to the account taken at the time of landing," by customs order, dated August 31, 1832, the following regulations are to be adopted; *viz.*

(a) See now page 142.

1st. That the practice of entering the landing weights of packages of sugar in detail, in the warehousekeeper's register, be discontinued at this port, [London,] and that the practice which now obtains, in regard to foreign sugar, be observed.

2nd. That samples of sugar should not be deemed deficiencies, but be chargeable with duty at the time of the delivery of the packages from which such samples may have been taken, as the samples on all other goods are, (spirits excepted).

And lastly,—That the sweepings of the sugar warehouses may be charged with the melasses duty, subject to such allowance for dirt, &c. mixed therewith, as the proper officers shall consider the sweepings entitled to.

RE-WEIGHING.—By treasury letter, dated February 13th, 1832, the re-weighing of sugar and melasses is dispensed with, when taken out of warehouse for removal from one warehousing port to another; provided the merchant, upon his taking the goods out of warehouse for removal, shall, previously to such removal, declare that the goods are taken out and removed for *home use only*, and give security to pay the duty according to the weight ascertained at the time of removal.

By customs order, dated August 31, 1832, it is stated, that the lords of the treasury, having, by their letter of 26th June last, authorised the extension of the indulgence of removing articles coastwise under bond, without re-weighing, subject to such regulations as the board may consider necessary for the security of the revenue; and the surveyors general having submitted in return to the board's order of reference, that in their opinion, it would not be advisable to dispense generally with the practice of re-weighing goods at the port of destination; but that the indulgence granted to sugar and melasses by the treasury letter of the 13th February last, should be extended to the following articles only—*viz.*

Ashes, Pot,
Pearl,
Soap,
Wood,
Weed,
Barilla in packages,
Bristles,
Copperas, Green,
White,
Blue,

Lead, Black,
Red,
White,
Madder and Roots,
Ochre,
Orchelia,
Pitch and Tar,
Shumac,
Tallow,
Wool, Cotton.

And that if any of such goods so removed, should remain in warehouse at the port of destination without payment of duty for one year from the date of removal, they be then re-weighed at the expense of the parties to whom they may belong, and that the duty on any deficiency between such re-weights and the original landing weights be paid thereon.

RE-WEIGHING OF SUGAR.—By customs order, dated October, 1832, so much of the minute of July 10th, 1830, and treasury order of February 13th, 1832, as regards the re-weighing of sugar removed coastwise, is *rescinded*.

TOBACCO.—By treasury letter, dated November 19th, 1831, provided the merchant upon his taking tobacco out of the tobacco warehouse in London for removal to an outport, shall, previous to such removal, declare that the tobacco is taken out and removed for *home use only*, and will give security to pay the duty according to the weight ascertained at the time of removal, all subsequent weighings at the port to which the tobacco is removed shall be dispensed with.

DEFICIENCIES ON EXPORT.—By treasury order, dated September 6th, 1833, the duty on deficiencies of British plantation rum, arising from natural causes, are allowed, when taken out of warehouse for exportation in the

port of Bristol, being the same indulgence as has been granted to the port of Liverpool, by treasury order of 6th August, 1831.

DEFICIENCY.—By customs order, dated January 2nd, 1834, it is stated that it is the practice in London, where a part of the original importation has been exported, and a portion entered for home consumption, to charge the duty upon a proportionate part of the deficiency on the quantity entered for home consumption. [This was the case of a large portion of figs destroyed by rats.]

ABERDEEN (a).—By treasury letter, dated January 12th, 1833, Aberdeen is approved as a port for the warehousing of tobacco.

BERWICK.—By customs order, dated October 17th, 1833, wines, spirits, and wood goods, may be warehoused at the port of Berwick.

BRIDPORT.—By customs letter, dated April 27th, 1832, Bridport, formerly a creek within the port of Lyme, is constituted a separate port independent of Lyme, for general purposes and for the warehousing of goods.

By customs order, dated July 14th, 1832, the port of Bridport has been approved for the warehousing of the following goods ; *viz.*

West India Rum,	Tallow,
Brandy, Geneva,	Ashes,
and other Spirits,	Hides and Skins,
Wine,	Sugar,
Hemp,	Currants,
Iron in bars,	and other Fruit,
Timber, Deals,	Barilla,
and other wood Goods,	Alum.

BRISTOL.—By customs order, dated May 2nd, 1833, goods enumerated in Table F. are allowed to be bonded at this port.

CARDIFF.—By customs order of January 23rd, 1834, approved for bonding timber and wood.

CARLISLE.—By customs order, dated July 14th, 1832, all goods may be warehoused at the port of Carlisle except tobacco, silk, East India goods, goods prohibited to be imported, and goods subject to *ad valorem* duties.

FALMOUTH.—By treasury order, dated December 19th, 1831, Falmouth is approved as a bonding port for foreign fruits and oil, in addition to the articles now allowed to be warehoused there.

GLASGOW.—Approved as a warehousing port for tobacco, by treasury order, dated November 20th, 1833.

GOOLE.—Approved as a port to which tobacco may be removed coastwise, from ports of importation and warehoused under bond for home consumption, for a period of twelve months, treasury order, dated October 26th, 1833.

LYNN.—By customs order, dated March 20th, 1833, rum imported from the West Indies, may be warehoused at the port of Lynn in Norfolk.

PORTSMOUTH.—By customs letter, dated April, 1833, Portsmouth is approved as a port to which tobacco may be removed coastwise, under bond, from the port of importation, for the purpose of being taken out for home consumption or shipped as stores on board vessels, under the provisions of 2 & 3 W. 4, c 84, § 48.

RYE.—By customs order, dated October 26th, 1832, wine is added to the list of articles allowed to be warehoused at the port of Rye.

(a) It has not been thought necessary to go farther back with these orders than the date of 15th Edition, *viz.* March, 1831.

SHOREHAM.—By customs letter, dated December 11th, 1832, fruit and sugar are permitted to be warehoused within the port of Shoreham, for the period of twelve months. By customs letters, dated June 11th, 1833, and January 22, 1834, coffee, Dutch cheese, and toys allowed to be warehoused at the port of Shoreham.

STOCKTON.—By treasury warrant, dated May 1st, 1832, Stockton is approved for the warehousing of the following additional articles;—*viz.* sugar, coffee, dried fruit, rice, cheese, cocoa nuts, hides, and skins.

WEXFORD.—By customs order, dated August 14th, 1833, coffee, cocoa and rice, pepper, ginger and pimento, are added to the list of articles allowed to be warehoused at the port of Wexford.

EAST INDIA GOODS.—By customs order, dated July 19th, 1833, it is stated, that it appearing, as East India goods are always allowed to be removed to any of the ports which have been approved for the warehousing of goods in general to be re-warehoused there on condition of the duties being paid within two years, under the general orders of 8th June, 1831, and 31st October, 1832, there is no objection to East India goods so removed, of the description specified in the list of foreign goods annexed to the general order of 28th November, 1832, being allowed to be delivered for exportation as ship stores, under the regulation of the said order, nor to such East India articles being removed ostensibly for shipment as stores, on the same being cleared from the warehouse within the limited period.

SAWING DEALS.—By customs minute, dated January 30th, 1833, deals are permitted to be sawn in bond for *exportation*, without special application being made in each case to the commissioners, on condition that the operation be confined to sawing them *thinner* only, and that their identity be preserved by leaving a sufficient portion of one end uncut, the operation being performed during the legal hours of business, and in the bonding yards.

SAMPLES.—By customs minute, dated January 2nd, 1833, in cases where the number of casks entered to be delivered from which one and a half-pound (the weight of the sample) shall have been taken, is not even, the fractional half-pound is to be given in favour of the merchant; and in those instances where an entry is passed for a single hogshead, the fractional half-pound is to be also allowed to the merchant.

COURT OF BANKRUPTCY.—APRIL 27th, and MAY 3rd, 1832.

Ex parte DAVENPORT re LEECH.

This was the petition of Messrs. Davenport and Co., praying they might be declared equitable mortgagees of wines lying in the London docks. It appeared that one Medley having wines in the docks, transferred and indorsed the dock warrants to the bankrupt, who, being indebted to the petitioners, gave them his promissory note, which was not due at the time of the bankruptcy, and also delivered and indorsed to them these dock warrants as a collateral security, accompanied by a memorandum as to the terms, &c. of the deposit. The wines remained standing in Medley's

name in the dock books at the time of the act of bankruptcy.

The above facts were not, however, clearly set forth in the petition, which, as to the dock warrants, only stated that they "were transferred" to the petitioners, and did not allege that they were *indorsed* to them.

Mr. Montagu, for the petitioners, contended, that the dock warrants having been transferred to the petitioners, and in their actual possession, their equitable title to the wines was complete; it having been decided, that where property is assignable by transfer

tickets or dock warrants, the possessor of the tickets or warrants is the owner—*Lucas v. Dorrien* (1), *Zwinger v. Samuda* (2), *Ridout v. Lloyd* (3).

Mr. Swanston, for the assignees, contended, that this assignment of the wines was a fraudulent preference, and that they were in the reputed ownership of the bankrupt. The petition merely states, that the warrants were “transferred”; but a transfer only is not sufficient, an indorsement is necessary, and also notice to the dock company, who are merely agents to the bankrupt; so much so, that till notice from the petitioners the wines were *in transitu*, and might have been stopped by the bankrupt.

The court being of opinion that the word “transferred” was not of itself sufficient to enable them to decide the question, ordered the case to stand over for evidence, as to whether they were *indorsed*, &c.

On the third of May, Thomas Coxhead, accountant to the wine department of the London Dock Company, was examined *vidé voce*; his evidence was as follows:—

“I produce three wine warrants, lodged with me in January last; they are indorsed to Davenport and Leech. Fresh warrants were accordingly given. No previous notice was given of the transfer of these warrants. After such an indorsement, wines are delivered to any one bringing in such indorsed warrants; the coming in of the warrants being the first notice we have of the indorsement. When warrants so indorsed are brought in, we request the indorsee either to take the wine away, or request fresh warrants, by indorsing those brought in. When these warrants came in, I knew a commission had issued against Leech, but did not make any objection on that account; such not being our practice. The wines stood in our books in the name of Medley at the time of the bankruptcy; they would not have been delivered without Medley's indorsements; the warrants were the only authority for delivery of the wines, and no other authority from Medley would have been attended to.”

Mr. Swanston.—When this case was heard before, the Court, conceiving that

the allegation in the petition, that the dock warrants had been “transferred,” was not sufficient, ordered witnesses to be examined to discover the facts; which having been done, I submit that the allegation has not been supported, because there was no *notice* of the transfer before the bankruptcy, without which the transaction is not complete. The cases cited are far from being conclusive in favour of the petitioner. In *Zwinger v. Samuda*, the Court guarded against the inference, that mere delivery of warrants, without informing the wharfinger, would pass the property; in *Lucas v. Dorrien* there was actual notice; and *Ridout v. Lloyd* does not apply, because the bankrupt was a trustee.

The dock company were the *agents* of the bankrupt, and as such bound to keep the wine for their principal, till he gave them notice that he had transferred the wines. It may be said that *bills* pass by indorsement only; that proves nothing here, for bills are only *choses in action*. The case of bills of lading does not affect this. The passing of the property in a ship, by delivery of the bill of lading, was always referred to the *necessity* of the case, as the goods must either pass by that mode, or not at all, the ship itself being at sea; but there is no such necessity in the case of wine in the docks, which may easily be delivered over.

His Honour the CHIEF JUDGE.—The question is, whether the wines were or were not in the order and disposition of the bankrupt at the time of the act of bankruptcy. The affirmative has been maintained by the respondents, because, though the warrants were indorsed and delivered over, yet there was no *notice* to the dock company, and that such indorsement and delivery, without notice, are of no avail. The Court are not called upon to decide that point, for the assignees are not in a situation to raise that question. If, indeed, Medley had actually entered the transfer of the wines to Leech in the books of the dock company, the question might have been raised, but that was never done. The only evidence of the bankrupt being owner, was the warrants, and those were transferred to the petitioner before the bankruptcy, so that he divested himself of the ownership, by the same mode of transfer as that by which he came into possession of the property. If an indorsement alone was insufficient to transfer the property, then the wines

(1) 1 Mo. 29; S. C. 7 Taunt. 278.

(2) 1 Mo. 12; S. C. 7 Taunt. 265.

(3) 1 Mont. 103.

never were the bankrupt's, as his only title was an indorsement made to him.

His Honour SIR ALBERT PELL.—The wine passed to Davenport and Co. the moment the bankrupt indorsed the warrants to them. Though the case now before the Court does not directly require that I should give an opinion on the point, yet, as it would be injurious to commerce if it were conceived that any doubts existed in the minds of the Judges, I will state that I would no more check the operation of dock warrants, than of bills of lading. I think the cases bear out that.

His Honour SIR JOHN CROSS.—Parol evidence has decided this question. Leech was never recognised as owner, in the books of the company.

His Honour SIR GEORGE ROSE.—I concur in what has fallen from the Court.—There seems no doubt, that the transfer of the dock warrants would have passed the wine, if Leech had

remained solvent; and I do not perceive that his insolvency makes any difference in that respect. The question is, was the wine in the reputed ownership of the bankrupt? The test of this is, did Leech desire to obtain false credit, through the possession of property not his own? He did not, as the wine did not stand in his name at the docks. Was it then in his "order and disposition"? It appears that at the docks, they would only attend to his indorsements; this controls his power of order and disposition. One circumstance only remains to remark: it is quite clear that we had no jurisdiction, unless the assignees had consented, as they have done, to our entertaining this case; otherwise, they might have insisted on putting the petitioner to an action of trover.

The usual order was made, declaring the petitioners equitable mortgagees, and for a sale.

Law Journal.

LIGHTS.		DUTIES.			
		Foreign Vessels not privileged as British Vessels in respect of charges.	British over-sea Traders and For- eign privileged Vessels.	Coasters.	Colliers coastwise
EAST COAST, (No. 1).		per ton.	per ton.	per ton.	per ton.
Fern	3 Light Houses	d. 1½	d. 2	d. 2	d. 2
Flambro'	1 " "	d. 1	d. 1	d. 1	d. 1
Spurn	1 Floating Light	d. 1	d. 1	d. 1	d. 1
Well	1 " "	d. 1	d. 1	d. 1	d. 1
Foulness	1 Light House	d. 1	d. 1	d. 1	d. 1
Halsbro' Sand,	1 Floating Light	d. 1	d. 1	d. 1	d. 1
North End	" "	d. 1	d. 1	d. 1	d. 1
Halsbro' Shore	2 Light Houses	d. 1	d. 1	d. 1	d. 1
Newarp	1 Floating Light	d. 1	d. 1	d. 1	d. 1
Gatt Buoys	" "	One half farthing	One half farthing	One half farthing	One half farthing
Lowestoff	2 Light Houses	d. 1	d. 1	d. 1	d. 1
Sunk—1	1 Floating Light	d. 1	d. 1	d. 1	d. 1
	ditto and Buoys	d. 1	d. 1	d. 1	d. 1
CHANNEL LIGHTS, (No. 2).					
Forelands	3 Light Houses	d. 1	d. 1	d. 1	d. 1
Goodwin	1 Floating Light	d. 1	d. 1	1s. per Vessel	One half farthing
South Sand Head	1 " "	d. 1	d. 1	1s. per Vessel	1s. per Vessel
Beachy Head	1 Light House	d. 1	d. 1	1s. "	1s. "
Owers	1 Floating Light	d. 1	d. 1	1s. "	1s. "
Needles	1 Light House	d. 1	d. 1	1s. "	1s. "
	{ 1 ditto at Hurst	d. 1	d. 1	1s. "	1s. "
Portland	2 Light Houses	d. 1	d. 1	1s. "	1s. "
Caskets	3 " "	d. 1	d. 1	6d. "	6d. "
Edystone	1 " "	d. 1	d. 1	2s. "	2s. "
Lizard	2 " "	d. 1	d. 1	2s. "	2s. "
Scilly	1 " "	d. 1	d. 1	1s. "	1s. "
BRISTOL AND ST. GEORGE'S CHANNEL, (No. 3).					
Lundy	1 Light House	d. 1	d. 1	d. 1	d. 1
Nash	2 " "	d. 1	d. 1	d. 1	d. 1
Flatholm	1 " "	d. 1	d. 1	d. 1	d. 1
Milford	2 " "	d. 1	d. 1	1s. per Vessel	No. 3, 4
Bardsey	1 " "	d. 1	d. 1	d. 1	1s. per Vessel
South Stack	1 " "	d. 1	d. 1	d. 1	d. 1

No. 3. *Bristol and St. George's Channels*.—The Duties for the Lundy, Nash, Milford, and South Stack Lights are payable for *each time of passing*; but those for the Lundy only on vessels entering or sailing within the Bristol Channel. *Bardey Light*.—Foreign Vessels and British over-sea Traders pay only for the voyage out and home; Coasters and Colliers, coastwise, *each time of passing*, if laden *not otherwise*. *Flatholm Light*.—The above Duties are payable for *each time of passing*, if laden entering or navigating within the Bristol Channel, but Coasters between the Land's End and St. David's Head, (market-boats and fishing vessels excepted,) pay one shilling per vessel. *Stack Lights*.—British or Irish Ships and Vessels to or from Liverpool, Chester, and Ports to the westward thereof, to any other Ports to the northward of the Calf of Man (at the South part of the Man), or to the eastward of Holyhead, with all other Vessels bound to or from Liverpool and adjacent, to any other Ports whatsoever, sailing in or out of the North Channel, viz. "by Fai on the coast of Ireland, and the Mull of Cantire, on the coast of Scotland," are not subject to the Duties to the said Light. This exemption, however, is confined and restricted to Ships and Vessels of the United Kingdom navigating within the limits above described.

N. B. By the term, "each time of passing," is to be understood once for the outward, and once for the i
passage.

PART V.

EUROPE.

BRITISH POSSESSIONS.

It shall be lawful for His Majesty, by and with the advice of His Privy Council, by any orders in council to be issued from time to time, to give such directions and make such regulations touching the trade and commerce to and from any British possessions on or near the continent of Europe, or within the Mediterranean Sea, or in Africa, or within the limits of the East India Company's charter (excepting the possessions of the said company), as to His Majesty in council shall appear most expedient and salutary, any thing in this Act to the contrary notwithstanding; and if any goods be imported or exported in any manner contrary to such order of His Majesty in council, the same shall be forfeited, together with the ship importing or exporting the same.

s & 4 W. 4, c. 59.
How the King may regulate trade of colonies, § 81.

ISLE OF MAN.

PRINCIPAL PORTS—DOUGLAS, PEEL, RAMSEY.

There shall be paid unto His Majesty the several duties of customs, the same are respectively set forth herein, upon importation into the Isle of Man of the several goods, according to the quantity or value thereof, and so in proportion for any greater or less quantity or value of the same; viz.

s & 4 W. 4, c. 60.
Import duties, § 2.

A TABLE of the Duties of Customs payable on Goods, Wares, and Merchandise imported into the Isle of Man.

£ s. d.

COALS , from the United Kingdom	Free.
COFFEE , the duties of consumption in the United Kingdom not having been paid thereon, the lb.	0 0 4
HEMP , the cwt.	0 0 1
HOPS , from the United Kingdom, the lb.	0 0 1½
IRON , from foreign parts, the 100l. value	10 0 0
SPIRITS ; viz.	
— FOREIGN SPIRITS , the gallon	0 4 6
— RUM OF THE BRITISH PLANTATIONS , not exceeding the strength of proof by Sikes's hydrometer, and so in proportion for any greater strength, the gallon	0 3 0
SUGAR , MUSCAVADO , the cwt.	0 1 0

A TABLE OF DUTIES, *continued.*

TEA; <i>viz.</i>		£	s.	d.
—	BOHEA, the lb.	0	0	6
—	GREEN, the lb.	0	1	0
TOBACCO, the lb.		0	1	6
WINE; <i>viz.</i>				
—	FRENCH, the tun of 252 gallons	16	0	0
—	any other sort, the tun of 252 gallons . .	12	0	0
WOOD, from foreign parts; <i>viz.</i>				
—	DEAL BOARDS, the 100 <i>l.</i> value	10	0	0
—	TIMBER, the 100 <i>l.</i> value	10	0	0
GOODS, imported from the United Kingdom, and entitled to any bounty or drawback of excise on exportation from thence, and not herein-before enumerated or charged with duty, the 100 <i>l.</i> value		5	0	0
—	imported from the United Kingdom, and not herein-before charged with duty, the 100 <i>l.</i> value	2	10	0
—	imported from any place from whence such goods may be lawfully imported into the Isle of Man, and not herein-before charged with duty, the 100 <i>l.</i> value	15	0	0

EXEMPTIONS.

Except the several goods following, and which are to be imported into the Isle of Man *DUTY FREE*; (that is to say,)

Certain goods in any ship from any place.

Flax, Flax Seed, Raw or Brown Linen Yarn, Wood Ashes, Weed Ashes, Flesh of all sorts; also Corn, Grain, or Meal of all sorts, when importable; any of which goods may be imported into the said Isle from any place in any ship.

British goods.

Any sort of White or Brown Linen Cloth, Hemp, Hemp Seed, Horses, Black Cattle, Sheep, all utensils and instruments fit and necessary to be employed in manufactures, in fisheries, or in agriculture, Bricks, Tiles, all sorts of Young Trees, Sea Shells, Lime, Soapers' Waste, Packthread, small Cordage for Nets, Salt, Boards, Timber, Wood Hoops, being the growth, production, or manufacture of the United Kingdom, and imported from thence in British ships.

British colonial goods.

Iron in rods or bars, Cotton, Indigo, Naval Stores, and any sort of Wood commonly called lumber, (*viz.* Deals of all sorts, Timber, Balks of all sizes, Barrel Boards, Clap Boards, Pipe Boards, or Pipe Hold, White Boards for shoemakers, Broom and Cant Spars, Bow Staves, Capravan, Clap Holt, Ebony Wood, Headings for Pipes and for Hogsheads and for Barrels, Hoops for coopers, Oars, Pipe and Hogshead Staves, Barrel Staves, Firkin Staves, Trunnels, Speckled Wood, Sweet Wood, small Spars, Oak Plank, and Wainscot,) being of the growth, production, or manufacture of any British colony or plantation in America or the West Indies, and imported from the United Kingdom in British ships.

British goods to appear upon cockets, & 3.

No goods shall be entered in the Isle of Man as being the growth, produce, or manufacture of the United Kingdom, or as being imported thence, except such goods as shall appear upon the cockets of the

ship importing the same to have been duly cleared at some port in the United Kingdom, to be exported to the said Isle. s & 4 W. 4, c. 60.

The several sorts of goods enumerated in the schedule herein-after contained, shall not be imported into the Isle of Man, nor exported from any place to be carried to the Isle of Man, without the licence of the commissioners of customs first obtained, nor in greater quantities in the whole, in any one year, than the respective quantities of such goods specified in the schedule; and such goods shall not be so exported nor so imported, except from the respective places set forth in the said schedule, and according to the rules subjoined thereto; viz. Goods importable only under licence. § 4.

SCHEDULE OF LICENSE GOODS.

WINE, one hundred and ten tuns.

SPIRITS; viz.

—— FOREIGN BRANDY, ten thousand gallons.

—— FOREIGN GENEVA, ten thousand gallons.

From the United Kingdom, or from any place from which the same might be imported into the United Kingdom, for consumption therein.

—— RUM, OF THE BRITISH PLANTATIONS, sixty thousand gallons.

From Great Britain.

BOHEA TEA, seventy thousand pounds.

GREEN TEA, five thousand pounds.

COFFEE, (unless the duties of consumption in the United Kingdom shall have been paid thereon,) eight thousand pounds.

TOBACCO, sixty thousand pounds.

MUSCOVADO SUGAR, OF THE BRITISH POSSESSIONS, ten thousand hundred-weight.

PLAYING CARDS, four thousand packs.

From England.

REFINED SUGAR, eight hundred hundred-weight.

From the port of Liverpool.

And such additional quantities of any of such several sorts of goods as the commissioners of His Majesty's treasury shall from time to time, under any special circumstances of necessity, direct, from such sorts respectively; subject to the following

RULES; viz.

1. All such goods to be imported into the port of Douglas, and by His Majesty's subjects, and in British ships of the burthen of fifty tons or upwards: Subject to certain rules.

2. Such tobacco to be shipped only in ports in England where tobacco is allowed to be imported and warehoused without payment of duty: Tobacco.

3. Such wine to be so imported only in casks or packages containing not less than a hogshead each, or in cases containing not less than three dozen reputed quart bottles or six dozen reputed pint bottles each: Wine.

4. Such brandy and Geneva to be imported only in casks containing one hundred gallons each, at least: Spirits.

3 & 4 W, 4,
c. 60.
Strength of
spirits.
Warehouse
goods.

5. Such brandy and Geneva not to be of greater or higher degree of strength than that of one to nine over hydrometer proof:

6. Such goods, when exported from Great Britain, may be so exported from the warehouse in which they may have been secured without payment of duty:

Drawbacks.

7. If the duties of importation have been paid in the United Kingdom on such goods, a full drawback of such duties shall be allowed on the exportation:

Sugar
bounty.

8. Upon the exportation from Liverpool of such refined sugar, the same bounty shall be allowed as would be allowable on exportation to foreign parts.

Export bond
in United
Kingdom.

9. Upon exportation from the United Kingdom of any such goods from the warehouse, or for drawback, or for bounty, so much of the form of the bond, or of the declaration, or of any other document required in the case of exportation of such goods generally to foreign parts as is intended to prevent the landing of the same in the Isle of Man, shall be omitted:

Certificate
of landing.

10. No drawback or bounty to be allowed, nor export bond cancelled, until a certificate of the due landing of the goods at the port of Douglas be produced from the collector and controller of the customs at that port:

Goods laden
in Foreign
ports.

11. If any goods be laden at any foreign place, the species and quantity of such goods, with the marks, numbers, and denomination of the packages containing the same, shall be indorsed on the licence and signed by the British consul at the port of lading; or if there be no British consul, by two known British merchants:

Licence to be
delivered up.

12. Upon importation into the port of Douglas of any such goods, the licence for the same shall be delivered up to the collector or controller of that port.

Application
for licence,
§ 5.

Every application for licence to import any of the goods aforesaid into the Isle of Man shall be made in writing, and delivered, between the fifth day of May and the fifth day of July in each year, to the collector or controller of the port of Douglas in the said Isle; and such application shall specify the date thereof, and the name, residence, and occupation of the person applying, and the description and quantity of each article for which such licence is required; and all such applications with such particulars shall be entered in a book to be kept at the Custom House at the port of Douglas, and to be there open for public inspection during the hours of business; and on the fifth day of July in each year such book shall be closed; and within fourteen days thereafter the collector and controller shall make out and sign a true copy of such entries, specifying the applicants resident and the applicants not resident in the said Isle, and deliver or transmit such copy to the governor or lieutenant governor of the said Isle for the time being.

Account to
be delivered.

Governor to
allot quanti-
ties, § 6.

Within fourteen days after the receipt of such copy the governor or lieutenant governor of the said Isle shall allot the whole quantity of each article, in the first place, among the applicants resident in the said Island, in case the whole quantity of any article shall not have been applied for by residents; then shall allot the quantity not so applied for among the non-resident applicants, in such proportions in all cases as he shall judge most fair and equitable; and shall cause a

report thereon to be drawn up in writing, and sign and transmit the same to the lords commissioners of His Majesty's treasury of the United Kingdom of Great Britain and Ireland, and shall cause a duplicate of such report so signed to be transmitted to the commissioners of customs.

3 & 4 W. 4,
c. 60.
Report to
treasury and
customs.

Upon receipt of such duplicate report the commissioners of customs shall grant licences, to continue in force for any period until the fifth day of July then next ensuing, for the importation into the Isle of Man of the quantities of such goods as are allowed by law to be so imported, with their licence, according to the allotments in such report, and dividing the whole portion allotted to any one applicant into several licences, as they shall be desired and see fit; and such licences shall be transmitted without delay to the collector and controller of Douglas, to be by them delivered to the different applicants, after taking bond for the same under the provisions of this act.

Grant of
licence, § 7.

Previous to the delivery of any such licences to the persons to whom they are granted, the collector and controller of Douglas shall take the bond of such persons to His Majesty, with sufficient security, for the importation of the articles for which the said licences are respectively granted, on or before the fifth day of July succeeding the delivery of such licences, with such conditions, and for the forfeiture of such sums, not exceeding the whole amount of duties payable in Great Britain on articles similar to those specified in such licences, as the commissioners of customs shall think fit: Provided always, that if any person to whom such licence shall be granted shall not have given such bond prior to the fifth day of January next after the granting such licence, it shall be lawful for the governor or lieutenant governor of the said Isle, if he shall see fit, to transfer any such licence to any other person who shall be desirous to take up the same, and willing and able to give such bond; and such transfer shall be notified by indorsement on the licence, signed by such governor or lieutenant governor.

Bond before
delivery of
licence, § 8.

How licence
not taken up
may be
transferred.

If any person shall counterfeit or falsify any licence or other document required for the importation into the Isle of Man of any goods which would otherwise be prohibited to be imported into the said Isle, or shall knowingly or wilfully make use of any such licence or other document so counterfeited or falsified, such person shall for every such offence forfeit 500*l*.

Counterfeit-
ing or falsi-
fying licence,
§ 9.

It shall not be lawful to re-export from the Isle of Man any goods which have been imported into the said Isle with licence of the commissioners of customs as aforesaid; and it shall not be lawful to carry any such goods coastwise from one part of the said Isle to another, except in vessels of fifty tons burthen at the least, and in the same packages in which such goods were imported into the said Isle; and it shall not be lawful to remove any wine from one part of the said Isle to another, by and except in such packages or in bottles.

Export and
carrying
coastwise of
licence
goods, § 10.

Wine.

It shall not be lawful to export from the Isle of Man to any part of the United Kingdom any goods which are the growth, produce, or manufacture of any foreign country.

Export of
foreign
goods, to
United King-
dom, § 11.
Goods im-
ported or
exported, &c.
contrary to
law, § 12.

If any goods be imported into or exported from the Isle of Man, or carried coastwise from one part of the said Isle to another part of the same, or shall be waterborne, or brought to any wharf or other place with intent to be waterborne to be so exported or carried, or shall

1 & 4 W. 4,
c. 60.

be removed by land within the said Isle, contrary to any of the directions of this act, the same and the packages containing the same shall be forfeited, together with all ships or boats, and all cattle and carriages used or employed therein; and every person offending therein shall forfeit for every such offence 100*l.*, or the full amount of all duties which would be payable in respect of such or similar goods for home consumption of the same in the United Kingdom, at the election of the commissioners of customs.

Goods prohib-
ited to be
imported,
§ 13.

The several sorts of goods enumerated in the schedule herein-after contained, denominated "Schedule of Prohibitions," shall not be imported into the Isle of Man; *viz.*

SCHEDULE OF PROHIBITIONS.

Goods, the produce or manufacture of places within the limits of the United East India Company's charter; except from the United Kingdom:

Cotton Yarn, Cotton Cloth, Linen Cloth, Glass Manufactures, Woollen Manufactures, unless *bonâ fide* laden in and imported directly from the United Kingdom:

Spirits of greater strength than one to nine over hydrometer-proof, except spirits the produce of the British possessions in America, or of the Cape of Good Hope:

British distilled spirits:

All goods prohibited to be imported into the United Kingdom to be used or consumed therein, on account of the sort or description of the same.

Limiting
quantity of
spirits, tea,
and tobacco
for use of
seamen in
decked ves-
sels, § 14.

And whereas it is expedient that the quantities of spirits, and tobacco, and tea allowed to be exported in decked vessels or open boats respectively, bound from the Isle of Man to Great Britain or Ireland, for the use of the seamen then belonging to and on board such decked vessels or open boats, should be limited: if any decked vessel, bound from the Isle of Man to any port of Great Britain or Ireland, shall have on board for the use of the seamen any spirits exceeding the quantity of half a gallon for each seaman, or any tobacco exceeding 1 lb. for each seaman, or any tea exceeding 2 lb. for the whole of the seamen on board such vessel, or if any open boat, bound from the Isle of Man to any port of Great Britain or Ireland, shall have on board for the use of the seamen any spirits exceeding one quart for each seaman, or any tobacco exceeding 1½ lb. for each seaman, or any tea exceeding 1 lb. weight for the whole of the seamen on board such boat, all such foreign spirits, tobacco, and tea respectively, together with the packages containing the same, and also every such vessel or boat, together with all the guns, furniture, ammunition, tackle, and apparel thereof, shall be forfeited.

In open
boats.

Certificate
for goods the
produce of
the Isle of
Man, § 15.

Before any goods shall be shipped in the Isle of Man for exportation to the United Kingdom, as being the produce or manufacture of that Island, proof shall be made by the written declaration of some competent person, to the satisfaction of the collector and controller of customs at the port of shipment, that such goods, describing and identifying the same, are the produce or the manufacture, as the case may be, of the said Island, and in such declaration shall be stated the name of the person by whom such goods are intended to be entered and shipped; any such

person at the time of entry (not being more than one month after the date of such declaration) shall make and subscribe a declaration before such collector or controller that the goods to be shipped in virtue of the entry are the same as are mentioned in such declaration; and thereupon the collector and controller shall, on demand, give to the master of the ship in which the goods are to be exported a certificate of such proof of produce or of manufacture having been made in respect of such goods, describing the same, and setting forth the name of the exporter and of the exporting ship, and of the master thereof, and the destination of the goods; and such certificate shall be received at the port of importation in the United Kingdom, instead of the certificate of the governor, lieutenant-governor, or commander in chief of the said Island, heretofore required.

No drawback or bounty shall be allowed for any goods exported from the United Kingdom to the Isle of Man, until a certificate shall be produced from the collector and controller of the customs of the Isle of Man of the due landing of such goods.

3 & 4 W. 4,
c. 60.

3 & 4 W. 4,
c. 52.
Certificate of
landing, § 92.

GUERNSEY, JERSEY, &c.

During the continuance of the exclusive right of trade now enjoyed by the East India Company(a), it shall not be lawful to import into any of the islands of Guernsey, Jersey, Alderney, or Sark, any tea, except from the United Kingdom; and if any tea be brought into any of the said islands from any other place than from the United Kingdom, or not having been duly entered and cleared in the United Kingdom to be exported to such island, the same shall be forfeited.

No Brandy, Geneva, or other spirits (except rum of the British plantations) shall be imported into or exported from the islands of Jersey, Guernsey, Alderney, or Sark, or either of them, or removed from any one to any other of the said islands, or coastwise from any one part to any other part of either of the said islands, or shall be shipped in order to be so removed or carried, or shall be waterborne for the purpose of being so shipped, in any ship or boat of less burthen than 100 tons (except when imported from the United Kingdom in ships of the burthen of 70 tons at least), nor in any package of less size or content than forty gallons, (except when in bottles(b), and carried in a square-rigged ship,) nor any tobacco or snuff in any ship or boat of less burthen than 100 tons (except when imported from the United Kingdom in ships of the burthen of 70 tons at least), nor in any package containing less than 450 lb. (except any such spirits or loose tobacco as shall be for the use of the seamen belonging to and on board any such ship or boat, not exceeding two gallons of the former and 5 lb. of the latter for each seaman, and also except such manufactured tobacco or snuff as shall have been duly exported as merchandise from Great Britain or Ireland), on pain of forfeiture of all such foreign brandy, Geneva, or other spirits, tobacco or snuff, together with the packages containing the same, and also of every such ship, vessel, or boat, together with all the guns, furniture and ammunition, tackle and apparel thereof.

Tonnage of
ships and
size of pack-
ages for
spirits, § 83.

Tobacco and
snuff.

(a) Until April 22, 1834.

(b) By Customs Order, dated December 6, 1833, the importation of bottled spirits from Guernsey into this country, in such of the regular traders as are of 70 tons burthen and upwards, whether square-rigged or not, allowed.

3 & 4 W. 4,
c. 59.
Vessels of
ten tons sup-
plying Sark,
§ 89.

Nothing herein shall extend to subject to forfeiture or seizure, under any of the provisions of this act, any boat not exceeding the burthen of ten tons for having on board at any one time any foreign spirits of the quantity of ten gallons or under, in packages of less size or content than forty gallons, or any tobacco, snuff, or tea, not exceeding 50 lb. weight of each, for the supply of the said island of Sark, such boat having a licence from the proper officer of customs at either of the islands of Guernsey or Jersey for the purpose of being employed in carrying commodities for the supply of the said island of Sark, which licence such officer of customs is hereby required to grant without taking any fee or reward for the same: Provided always, that every such boat having on board at any one time any greater quantity of spirits than ten gallons, or any greater quantity of tobacco or snuff than 50 lb. of each of the said articles, unless such greater quantity of spirits, tobacco, or snuff shall be in casks or packages of the size, content, or weight hereinbefore required, or having on board at any one time any greater quantity of tea than 50 lb., shall be forfeited.

Persons
found on
board vessels
liable to
forfeiture,
§ 90.

Every person who shall be found or discovered to have been on board any vessel or boat liable to forfeiture under any act relating to the revenue of customs for being found within one league of the islands of Guernsey, Jersey, Alderney, or Sark, having on board or in any manner attached or affixed thereto, or conveying or having conveyed in any manner such goods or other things as subject such vessel or boat to forfeiture, or who shall be found or discovered to have been on board any vessel or boat from which any part of the cargo shall have been thrown overboard during chase, or staved or destroyed, shall forfeit 100l.

3 & 4 W. 4,
c. 52.
Goods duty
free, with ex-
ceptions, § 40.

It shall be lawful to import into the United Kingdom any goods of the produce or manufacture of the islands of Guernsey, Jersey, Alderney, Sark, or Man, from the said islands respectively, without payment of any duty (except in the cases herein-after mentioned); and that such goods shall not be deemed to be included in any charge of duties imposed by any act hereafter to be made on the importation of goods generally from parts beyond the seas: Provided always, that such goods may nevertheless be charged with any proportion of such duties as shall fairly countervail any duties of excise or any coast duty payable on the like goods, the produce of the part of the United Kingdom into which they shall be imported: Provided also, that such exemption from duty shall not extend to any manufactures of the said islands made from materials the produce of any foreign country, except manufactures of linen or cotton made in and imported from the Isle of Man.

Certificate of
produce, § 41.

Before any goods shall be entered as being the produce of the said islands (if any benefit attach to such distinction), the master of the ship or vessel importing the same shall deliver to the collector or controller a certificate from the governor, lieutenant governor, or commander in chief of the island from whence such goods were imported that proof had been made, in manner required by law, that such goods were of the produce of such island, stating the quantity and quality of the goods and the number and denomination of the packages containing the same; and such master shall also make and subscribe a declaration before the collector or controller that such certificate was received by him at the place where such goods were taken on board, and that the goods so imported are the same as are mentioned therein.

It shall be lawful for the lords commissioners of His Majesty's treasury, when and so long as they shall think fit, to permit any goods the produce of the British possessions or fisheries in North America, which shall have been legally imported into the islands of Guernsey or Jersey direct from such possessions, to be imported into the United Kingdom for home use direct from those islands under such regulations as the said commissioners shall direct, any thing in the law of navigation to the contrary notwithstanding.

No vessel arriving on the coast of England from Guernsey, Jersey, Alderney, Sark, or Man, wholly laden with stone the production thereof, shall be liable to be conducted or piloted by pilots appointed and licensed by the corporation of the Trinity House of Deptford Strond, any law, custom, or usage to the contrary notwithstanding.

It shall be lawful to import any tea into the islands of Guernsey, Jersey, Alderney, or Sark, from the Cape of Good Hope and places eastward of the same to the Straits of Magellan, or from the United Kingdom, and not from any other place, in such and the like manner as if the same were set forth in an act passed in the present session of Parliament to regulate the trade of the British possessions abroad.

It shall be lawful for any person who is about to export from any of the islands of Guernsey, Jersey, Alderney, or Sark, to the United Kingdom, or to any of the British possessions in America, any goods of the growth or produce of any of those islands, or any goods manufactured from materials which were the growth or produce thereof, or of the United Kingdom, to go before any magistrate of the island from which the goods are to be exported, and make and sign before him a declaration that such goods, describing the same, are of such growth or produce, or of such manufacture, and such magistrate shall administer and sign such declaration; and thereupon the governor, lieutenant-governor, or commander in chief of the island from which the goods are to be exported shall, upon the delivery to him of such declaration, grant a certificate under his hand of the proof contained in such declaration, stating the ship in which and the port to which, in the United Kingdom or in any such possession, the goods are to be exported; and such certificate shall be the proper document to be produced at such ports respectively in proof that the goods mentioned therein are of the growth, produce, or manufacture of such islands respectively.

GUERNSEY.—STATES DUES ON SHIPPING.

Anchorage and Chainage.—Vessels registered in this Island and belonging to natives, or to persons naturalised by ordinances of the royal court, pay nothing; all others pay as follows:

		Anchorage.		Chainage.	
		s.	d.	s.	d.
Vessels under	10 tons	0	6	0	6
from	10 to 20	1	0	1	0
	20 to 30	1	6	1	6
	30 to 42	2	0	2	0
	40 to 50	3	0	3	0
	50 to 60	4	0	4	0
	60 to 80	5	0	5	0
	80 to 100	6	0	6	0
	100 to 150	7	0	7	0
	150 to 200	7	6	7	6
	200 to 250	8	0	8	0
	250 to 300 and above	9	0	9	0

Vessels coming into the harbour pay anchorage and chainage; the chainage is not paid by those who do not come into it.

Tonnage—British vessels, not registered here, pay 6*d.* per ton on all goods landed and loaded.

Foreign vessels pay 6*d.* per ton on the tonnage of the vessel, measured as British tonnage.

British vessels coming here from any French port, pay 6*d.* per ton on the tonnage of the vessel.

Fishing vessels and yachts pay no dues of any kind, excepting the pass.

Coals landed here pay 3 doubles ($\frac{3}{4}$ of 1*d.*) per quarter.

Vessels exporting coals pay no tonnage dues.

All wines landed here, whether for inhabitants' or strangers' account, pay a duty of fifteen *sous* per ton on the states.

The tariff contains a schedule of those goods imported here for strangers' account which pay duty.

Passes.—All vessels clearing out, whether registered here or not, pay 2*s.* for the pass, which dues belong to the governor and lieutenant-governor.—*Almanac for the Channel Islands*.

JERSEY—DUTIES PAYABLE BY VESSELS ARRIVING IN JERSEY.

Anchorage Duties.—There shall be raised for each voyage, on all vessels belonging to His Majesty's subjects not residing in the island, arriving in the harbour or roadstead, eight *sols* (4*d.*) per ton, according to the tonnage stated in the register.

Quarantine Duties.—There shall be raised each voyage, on all the vessels or boats belonging to His Majesty's subjects arriving in the harbours or roadsteads of this island, viz.: on all those that are employed as coasters, four *sols* (2*d.*) per ton; and on all those which do not come into the harbour or roadsteads more than four times per year, eight *sols* (4*d.*) per ton, according to the tonnage stated in the register.

French vessels pay the same as the above, and all other foreign vessels sixteen *sols* (8*d.*)—*Royal Almanac for Jersey, &c.*

RUSSIA—NORTHERN PORTS.

PRINCIPAL PORTS.—Archangel, Abo, Aland (Island of), Arensburg, Bjorneburg, Brahostadt, Borgo, Cronstadt (Island of), Christianstadt, Dago (Island of), Ekenas, Gamla Carleby, Hapsal or Gapsal, Helsingfors, Jacobstadt, Kola, Kunda, Libau, Lovisa, Narva, Ny Carleby or New Carleby, Nystadt, Onega, Petersburg, Pernau, Riga, Revel, Sweaborg, Taganrog, Uleaborg, Wyborg, Windau, Wasa.

BLACK SEA.—ODESSA.

The undersigned, Consul of Russia for the city of Antwerp, the mouths of the Scheldt, and the coasts of Zealand, acquaints the public with the following notice, which he has just received from St. Petersburg:—

The harvest having failed in several of the governments of the south of Russia, the ordinance of the Council of Ministers, with the sanction of His Majesty the Emperor, dated 29th July, 1833, decreed the free importation of corn by the ports of the Black Sea, the Danube, and the Sea of Azoff, as well as on the land frontier of the south-west of the empire, at all points of the jurisdiction of the custom-houses of Radzivilow, Skrelany, and Ismail.

Lastly, by an imperial ukase, addressed to the Directing Senate, dated the 1st of September, it is ordered that from that day till the 1st of January, 1835, all kinds of grain and pulse, such as rye, buck wheat, peas, oats, barley, millet, maize, beans of all kinds, as well grain as flour and groats, including pearl barley, grains, &c., shall be admitted free of duty in all the ports of the Baltic and the White Sea, as well as by the land frontier towards Prussia. All the other regulations of the tariff remain in force.

G. AGIE.

Antwerp, 8 (20) January, 1834.

In addition to this saving in duties by the canal, the diminished risk to the shipping will allow a saving in the premiums of insurance. These considerations cannot escape the attention of the ship-owners and merchants of Great Britain, who employ on an average in the Baltic trade 2,400 vessels, with a tonnage of nearly half a million. The trade to Russia and Northern Prussia may infallibly be expected to pursue this route as soon as its advantages are known and appreciated.

NORWAY.

PRINCIPAL PORTS.—Arendahl, Aggerhuys, Aasgaardstrand, Bergen, North Brevig, Borrestad, Borregarol, Christiania, Christiansand, Dram, Drontheim, Droback, East Ries, Frederickshall, Fahrsund, Flekkefiord, Frederickstadt, Grimsted or Gronstadt, Holmstrand, Holmstadt, Hafslund, Kragoroc, Laarvig, Longsund, Moss, Molde, Mandahl, Oster Reisoer, Ochlandsvogen, Porsground, Schien, Soon, Sandefiord, Tonsberg.

RECIPROCITY TREATY.—See Sweden.

PRUSSIA.

PRINCIPAL PORTS.—Anclam, Barth, Colberg, Demmin, Dantzic, Elbing, Greifswalde, Konigsberg, Memel, Pillau, Rugenwalde, Rugen (Isle), Stettin, Swinemunde, Stolpe, Stolpemunde, Stralsund, Uckermunde, Wolgast.

RECIPROCITY TREATY.

By order in council, dated October 15th, 1832, it is declared, that His Majesty the King of Prussia is one of the foreign powers with which any reciprocity treaties are subsisting. See page 24.

Cabinet Order addressed to the Minister of State, Van Schuckmann, dated 18th of November, 1833.

On your report of the 16th instant I hereby ordain that the changes in the tariff of customs of the 30th of October, 1831, which are the consequence of the conventions with other states for the adoption of a uniform tariff and commercial system, shall be made public and carried into effect on the 1st of January, 1834. From that day forward, as the immediate consequence of the conventions, the levy of the import duties on goods from the states included in the convention to the Prussian dominions, the export duty on goods going to those states, and lastly, the transit duty on goods going to or coming from foreign countries and passing through the said states, shall cease. As the publication of the convention could not take place earlier, it is necessary to make in this case an exception to the rule, by which changes in the tariff ought to be announced eight weeks before they take place, which in the present instance, however, may be justified by the advantages which the trade and manufactures of the people will derive from these treaties, by the extension of a free market, and by the circumstance that most of the changes that are made in single articles of the tariff consist in a diminution of the duties hitherto taken.

FREDERICK WILLIAM.

DENMARK PROPER AND DUCHY OF HOLSTEIN.

PRINCIPAL PORTS.—Anhalt (Island of), Aarhus, Aalborg, Abenrade, Assens, Altona, Amrumoe, Bogense, Bornholm (Island of), Busum, Burg, Brunsbittel, Blankenese, Bredstedt, Bonksiel or Bungskill, Copenhagen, Colding, Cullundberg, Corsoer, Carden, Carlingziel, Dagebull, Elsineur, Eckenforde, Elmeshorn, Emerlow, Frederickstadt, Faroe (Island of), Fladstrand, Fohr or Fora (Island), Faaborg, Flensborg, Frederica, Funen (Island), Gluckstadt, Garding, Husum, Horsens, Holtenau, Holbeck, Horsbull, Hoyer, Hever, Hedersloben, Horvacht, Heide, Heiligenhaven, Itzehoe, Kiel, Kioge, Kiertmunde, Lange-land, Laland (Island of), Mariager, Moer, Mariboe, Mesunde or Musunde, Meldorf, Nordstrand (Island of), Nastoed, Norderschleuse, Nikioping, Nyborg, Naxkow, Neustadt, Odensee, Prastoe, Pellworm (Island), Randers, Ringkioping, Rypen, Rudkoping, Ribe, Romoe (Island), Rendsburg, Sanderhoe, Samsoe, Skielskior, Sondeborg, Soendborg, Sleswic, Sylt (Island), Steege, Schlie, Sudwesthoorn, Tonningen, Tondern, Tottenbullspiecker, Travemunde, Udbychog, Wyborg, Wefelsfleth, Werdinborg, Wullersum, Wyck, Zealand (Island).

RECIPROCITY TREATY.

By order in council, dated October 15th, 1832, it is declared, that His Majesty the King of Denmark is one of the foreign powers with which any reciprocity treaties are subsisting. See page 24.

ELSINORE.

Elsinore, Sept. 20, 1832.

Sir,—I have the honour to acquaint you, for the information of the Lords of the Admiralty, that it having been judged of great importance for ships proceeding from the North Sea to the Baltic during the winter season, or early in the spring, to ascertain if there is any floating ice in the Cattegat, it has been ordered by the Danish Government that a white flag, with a blue perpendicular broad stripe in the middle, is to be hoisted in the day time upon the lighthouse at Scaw Point, as often and as long as ice may be seen from the said lighthouse, to such an extent, or in such quantity, as may be likely to impede the navigation of that sea.

I have the honour to be, &c.

FRANCIS C. MACGREGOR.

To Sir George Shee, Bart., &c.

Elsinore, Jan. 4th, 1834.

Official Statement granted by the Custom House of clearances effected in 1833 :—

English	3,195	Mecklenburg	558
Hanoverian	317	Hamburg	44
Danish	828	Bremen	54
Swedish	1,077	Lubeck	91
Norwegian	1,461	Oldenburgh	62
Prussian	2,068	American	164
Russian	518	Neapolitan	8
Dutch	364	Spanish	19
Belgic	3	Austrian	2
French	129	Portuguese	4

In 1833 10,986

1832 12,202

Less in 1833 1,216

HOLLAND.

PRINCIPAL PORTS.—Amsterdam, Appingdam, Alckmaer, Beveland (Islands of), Brouwershaven, Briel, Borselyn, Catwyk, Edam, Enkhuizen, Flushing, Groningen, Goes or Ter goes, Gorcum, Harlingen, Helvoetsluys, Hoorn, Helder, Hogesand, Harderwyck, Klundert, Leuwarden, Middleburg, Medemblik, Parmerend, Rotterdam, Schiedam, Schursnon, Scheveling, Schowen (Island), Sneek, Sluys, Termunterziel, Teerveer, Texel (Island), Ter goes or Tergouw, Verringen, Veendam, Vlessingen, Utrecht, Worcum, Williamstadt, Zierickzee, Zwolle, Zaardam or Saardam, Zuidbrock.

BELGIUM.

PRINCIPAL PORTS.—Antwerp, Bruges, Brussels, Ghent, Hasegras, Heyst, Louvain, Malines or Mechlin, Nieuport, Ostend.

COTTON MANUFACTURE.

Belgium possesses manufactories for the cotton manufactures the value of which is 62,677,300 francs, including the value of the buildings, furniture, &c.

These establishments work up annually 8,320,000 kilogrammes of raw cotton, which may be estimated at 16,640,000 francs. They produce 7,765,333 kilogrammes of cotton yarn, which have been converted into 1,941,333 pieces of various tissues; the remainder has been used in hosiery and mixed goods.

The quantity of manufactured cotton requires a value of from 60,000,000 to 80,000,000 of francs; 221,886 individuals have gained their livelihood, and that of their families, in the manufacture of these articles.

Extracts from the Memorial presented to the King by the Manufacturers of Ghent, 1833.

WOOLLEN MANUFACTURE.

The woollen manufactures in the town of Verviers alone occupies a population of 40,000 souls. It produces there annually 100,000 pieces of cloth, of the average value of 25,000,000f.; and the capital employed is valued at 75,000,000f. The commercial activity consequent on this trade is prodigious; and the whole of the complicated mass of industry is that which suffers the most from the restrictive system adopted by the greater part of the nations, from France, Austria, and Sweden, where the cloths of Belgium are altogether prohibited, down to England into which country they are admitted at a duty of 15 per cent. In Russia the duty is 86 on the several colours admitted (but black, white, and green are prohibited); in Naples it is 80, in Portugal 60, and in Denmark and the United States 50; in Prussia and the German States but 17; and in England, as before stated, only 15 per cent.

Memoir of the Chamber of Commerce of Verviers, Dec. 1833.

AUSTRIA.

By order in council, dated October 15th, 1832, it is declared, that His Majesty the Emperor of Austria is one of the foreign powers with which any reciprocity treaties are subsisting. See page 24.

HANSEATIC TOWNS.

PRINCIPAL PORTS.—Bremen, Cuxhaven, Franckfort, Hamburg, Lubec.

RECIPROCITY TREATIES.

By order in council, dated October 15th, 1832, it is declared that reciprocity treaties are subsisting with Bremen, Franckfort, Hamburg, and Lubec.

HANOVER.

PRINCIPAL PORTS.—Accummersiel, Aschendorf, Altenbrauch, Buxtehude, Bremerlehe, Blumenthal, Bremervoorde, Brensursiel, Carolinensiel, Dornummersiel, Emden, Essens, Frieberg, Grohn, Geeste, Geestendorff, Greetsiel, Halte, Harburg, Harlingerziel, Herlekietgodens, Jemgum, Innhauzersiel, Leer or Lehr, Neyhus, Norden, Nessummersiel, Neuharlingersiel, Oldersum, Ottendorf, Papenburg, Raudervehn, Rennebide or Ranebeck, Rutzebutte, Stade, Vegesack, Weender, Wester Accummersiel.

RECIPROCITY TREATY.

By order in council, dated October 15th, 1832, it is declared, that His Majesty as King of Hanover is one of the foreign powers with which any reciprocity treaties are subsisting. See page 24.

OLDENBURGH.

PRINCIPAL PORTS.—Brake, Elsflath, Hooksiel, Hornummersiel, Hunte, Jever, Jahde, Knipphausen, Mariansiel, Rustersiel, Strohausen, Steenhausen, Varel.

FRANCE.

PRINCIPAL PORTS.—Auray, Abbeville, Bordeaux, Boulogne, Bayonne, Brest, Beauvoir, Barfleur, Bastia, Calais, Candebeac, Charente, Caen, Cherbourg, Carentan, Canale, Conquet, Camaret, Croisie, Crotot, Cette, Dieppe, Dunkirk, D'Omonville, Devise, Dialecte, Estaples, Fecamp, Guildo, Gravelines, Granville, Havre de Grace, Honfleur, Harfleur, Isigny, L'Orient, Landerman, Lannion, La Hogue, Luo, Marans, Morlaix, Marseilles, Nantes, Normentiers, Oleron, Paimpol, Pont L'Abbe, Port Vendre, Pontrieux, Quimper, Rouen, Rochelle, Rochfort, Rochebernard, Roscof, Regnville, Sables D'Olonne, St. Servan, St. Brieux, St. Jean de Luz, St. Maloes, St. Martin, St. Vallery, Teste, Treguir, Tremblade, Treport, Treuville, Toulon, Vallery or St. Vallery, Vannes.

RECIPROCITY TREATY.

By order in council, dated October 15th, 1832, it is declared, that His Majesty the King of the French is one of the foreign powers with which any reciprocity treaties are subsisting. See page 24.

TABLE, showing the Exports and Imports of France in Merchandise and Specie, taking Sixteen Years of Peace, from 1716 to 1832, inclusive :—

Years of Peace.	Imports.	Exports.	Imports and Exports.
	Francs.	Francs.	Francs.
1716 .	65,079,000	106,216,000	171,295,000
1731 .	80,190,000	116,765,000	196,963,000
1750 .	155,555,000	257,205,000	412,760,000
1765 .	165,164,000	309,245,000	474,409,000
1785 .	301,727,000	354,423,000	656,150,000
1789 .	615,301,000	450,967,000	1,066,268,000
1802 .	492,692,000	339,120,000	831,812,000
1824 .	699,143,000	523,734,000	1,222,877,000
1825 .	785,046,000	801,942,000	1,586,988,000
1826 .	738,205,000	735,155,000	1,473,360,000
1827 .	752,853,000	642,254,000	1,395,107,000
1828 .	815,778,000	638,494,000	1,454,272,000
1829 .	764,828,000	666,393,000	1,431,221,000
1830 .	902,667,000	628,493,000	1,531,160,000
1831 .	736,254,000	645,836,000	1,382,090,000
1832 .	786,047,000	807,161,000	1,593,208,000

French Universal Statistical Society, 1833.

SPAIN.

PRINCIPAL PORTS.—Adra, Altea, Aguilas, Alicante, Almeria, Algeiras, Arens de Mar, Bilboa, Barcelona, Blanes, Benicarlo, Cadiz, Corunna, Castropol, Carill, Carboneras, Carthagena, Denia, Deva, Ferrol, Gijon, Mundica, Malaga, Mahon, Pasages, Palamos, Patna, Ribadeo, Requexada, Riva de Cetta, Rosas, Seville, San Lucar, St. Sebastian, Saloe, St. Felix, Santander, or St. Andero, Tarragona, Tierra Viega, Villa Nueva, Valencia, Vinaroz, Vigo, Villa Viciosa, Xavea.

PORTUGAL.

PRINCIPAL PORTS.—Aveiro, Caminha, Faro, Figuera, Lisbon, Oporto, St. Ubes, Viana, Villa de Conde, Villa Nova.

RECIPROCITY TREATY.

By order in council, dated Oct. 15, 1832, it is declared, that the kingdom of Portugal is one of the foreign powers with which any reciprocity treaties are subsisting. See page 24.

AZORES.

PRINCIPAL PORTS.—Angra, Corvo (Island of), Fayal, Flores (Islands), Graciosa (Island), Pico (Island), St. George, St. Maria, St. Michael (Islands), Terceira (Island).

GIBRALTAR.

All goods the produce of places within the limits of the East India Company's charter, having been imported into Gibraltar from those places in British ships, shall, upon subsequent importation into the United Kingdom direct from Gibraltar, be liable to the same duties as the like goods would respectively be liable to if imported direct from some place within the limits of the said charter.

MALTA.

3 & 4 W. 4,
c. 52, § 120.
Malta in
Europe.

3 & 4 W. 4,
c. 56.
Produce of
limits of
charter, § 10.

PRINCIPAL PORT.—Valetta.

The Island of Malta and its dependencies shall be deemed to be in Europe.

All goods the produce of places within the limits of the East India Company's charter, having been imported into Malta from those places in British ships, shall, upon subsequent importation into the United Kingdom direct from Malta, be liable to the same duties as the like goods would respectively be liable to if imported direct from some place within the limits of the said charter.

ITALY.—SARDINIAN TERRITORIES.

PRINCIPAL PORTS.—Cagliari, Genoa, Monaco, Nice, Spezia, or Speccia.

ITALY.—PAPAL TERRITORIES.

PRINCIPAL PORTS.—Ancona, Civita Vecchia.

IONIAN ISLANDS.

PRINCIPAL PORTS.—Cephalonia, Cerigo, Corfu (Islands of), Ithaca (Island), Paxo (Island), St. Maura (Island), Teaki or Ithaca (Island), Zante (Island).

FIRST SESSION OF THE FOURTH IONIAN PARLIAMENT.

AN ACT FOR THE PREVENTION OF MONOPOLY, AND THE REGULATION OF DEPOSITS AND SALE OF CURRANTS.

FOR the purpose of destroying the monopoly which up to this time has been practised in currants (the principal produce of these states), to the great loss of the proprietors of these islands, and with the idea of benefitting by the wise measures which, on such an important subject, were adopted by past Governments, and of which a long experience has demonstrated the good effects:

By authority of his Excellency the President of the Senate, and of the Senate, and with the consent of the Legislative Assembly of these States, in this first session of the fourth Parliament, and with the approbation of his Excellency the Lord High Commissioner of the Protecting Sovereign; be it enacted as follows:—

Art. 1. In the islands of Cephalonia and Zante, any person having a revenue of 30,000lb. of currants may be a depositary of currants. Proprietors of 10,000lb., or upwards, are not, however, prevented from storing their own fruit in their own warehouses.

2. Each depositary must present to the Government of his respective island his book, which will be numbered and signed gratis. In the said book must be entered the exact quantity introduced

into store, and the total quantity of currants must be declared to Government before the 15th of October each year, under pain of a fine of 10*l*.

3. The depositary is forbidden to receive any premium on the currants which he puts into his store beyond $\frac{1}{4}$ per cent., under pain of a fine of 10*l*. to 15*l*., if he receives a greater profit.

4. No depositary can in either his own name or in the name of others be a merchant, or a commission agent for the purchase of currants; and any offender to this decree shall be subject to a fine of 40*l*. to 60*l*.

5. Whoever wishes to purchase currants by wholesale must give notice to the local Government, who will as soon as possible, at a fixed day and hour, assemble the depositaries of currants, place the names of those who attend in an urn, and there shall be drawn from thence five names, who shall immediately treat with the merchant to fix the price between them, by a majority of votes, and the merchant. When the price is fixed, they shall sign the tender of the purchaser, who may then depart with the same, and purchase such quantity of currants as he may require.

6. Five witnesses shall be present at the treaty and fixing of the price, ac-

to the preceding article, to be lot from those who have a of at least 10,000lb. of currants, ll also sign the tender of the r.

he merchant and the five sellers gree upon the price, according rms of art. 5, a new ballot of nd witnesses shall take place in : above named, who shall unite : merchant to fix a price. If nd experiment fails, no new shall be made, except upon a and, and after a delay of eight from the last union and trial.

e merchant purchaser, in three n the fixing of the price, must to the local Government his of purchase with the signatures ellers, of which a copy shall be the Secretary of the Regent ustom-house. After the said ys are expired the purchaser nake further purchases without iewing the price, as enacted in

e merchants and commission- re positively prohibited from ng currants by private contract, re also from taking currants on er pain of confiscation; except hey require a small quantity, not g one hhd., to complete a cargo. i case of fraud in forming a rce, as likewise in case the ts permit themselves to pur- any other mode than the one nacted, or that they combine to establish a fictitious price, ll be subject to a fine of 100*l*. ; and also shall be prohibited er again acting in these states sitaries or commission-agents rely.

11. Every proprietor shall have full liberty to export his own produce from these states, and shall have a period of six months allowed him for the payment of the export duties.

12. The proprietors and merchants who by collusion effect the exportation contemplated in the preceding article shall be subject to a fine of 50*l*. to 100*l*. sterling.

13. The weekly report of the price of currants in each island shall be sent by the regents to the Central Government, and published in the *Ionian Gazette*.

14. The judicial power shall hear and decide upon accusations brought by the Advocate-Fiscal in a summary way respecting every violation of this act, and shall pronounce the punishments in the terms enacted.

15. The fines enacted shall be paid into the local chest of each island.

16. This bill to be in force at Ithaca also.

17. All existing regulations for the conservation and preparation of the currants to be in full force, so far as they do not contradict this present act.

18. This bill shall be translated, printed, and published, and sent to whom it may concern for its execution.

Ionian Islands, June 4, 1833.

To relieve the currant proprietors Lord Nugent has lowered the export duty from 60 to 18 per cent., but he has more than doubled the import duty on many articles, and nearly trebled it on British colonial produce. Rum pays 2*s*. per gallon, coffee 12*s*. per 100lb., sugar 12*s*. to 15*s*.—*Extract of a Private Letter*.

NAPLES AND SICILY.

CIPAL PORTS.—Alicata, Brindisi, Barletta, Cirella, Cassano, Catania, Castel-a-mare, Gallipoli, Girgenti, Licata or Alicata, Manfredonia, Marsala, Mazzara, Naples, Palermo, Sciacca, Syracuse, Trapani, Iova, Termini.

MOREA AND GREEK ISLANDS.

CIPAL PORTS — Andro, Argentierra (Islands of), Canea, Coron, Candia, Cyprus (Islands of), Delos (Isle of), Hydra (Island), Lemnos (Island), Mycone, Mytilene (Islands of), Napoli di Romania, Navarino, Naxia, ont, Nicaria (Islands of), Paros, Patmos (Islands), Rhodes (Island), pezzia, Scarpanto, Stampalia, Syra, Santorini, Skyro, Samos (Islands), s, Tino (Islands).

GREECE.

new Greek and silver coin is called a drachm, and is composed of 9-10 silver 10 copper (4,029 grammes of silver and 448 grammes of copper). The coin is called lepton, and contains 1,299 grammes of copper: 100 lepta

make a drachm. Besides the drachm, there are also pieces of the value of drachms, of half a drachm, and of a quarter of a drachm. In copper there are leptas, and pieces of 5 and 10 leptas. Gold 20 and 40 drachm pieces are coined. The gold and silver coins have on one side the king's bust, with the inscription, "Otho, King of Greece;" and on the other the arms of the king, and the value of the coin and the date of the year in figures. The circulation of all other kinds of coin is annulled.

The following coins are the only ones taken at the Treasury, which give exchange for new coin, according to the following tariff:—

	Drachm.	Lepta.
The franc	1	11
5 franc pièce	5	58
20 ditto, gold	22	33
40 ditto, ditto	44	66
New Louis d'or	26	54
Dollars (Tallero Colonati)	6	3
Maria Theresa, and other Austrian and Bavarian dollars	5	78
Austrian sovereigns (gold)	38	88
Austrian and Bavarian ducats	13	6
Dutch ducats	13	17
<i>Tunis, May 29, 18</i>		

PART VI

ASIA.

ARABIA.

PRINCIPAL PORTS.—Aden, Bealefackie, Bussoran or Basra, Hodeida, Judda, Socatra, Mocha, Muscat.

PERSIA.

PRINCIPAL PORTS.—Bushire, Bahreen, Gombroon.

EAST INDIA COMPANY'S TERRITORIES, EXCLUSIVE OF SINGAPORE.

33 PRINCIPAL PORTS.—Allepee (a), Arracan, Bimlepatam, Bombay Island, Ceynga, Calcutta, Chittagong, Fort William, Madras, Malacca, Penang, Surat, Zamserim, Tellicherry, Visigapatam.

SINGAPORE.

PRINCIPAL PORT.—Singapore.

It appears that the trade carried on with the native settlements on the east coast of the Malayan peninsula, by the means of sampanpucats (small trading vessels so called), forms one of the most valuable and profitable portions of the general commerce of Singapore. Ten vessels are constantly engaged in this trade, performing the voyages each during the year. The cargo of each boat, consisting chiefly of opium, averages, at every voyage, from 15,000 to 20,000 dollars in value, or, taken collectively, at about 1,000,000 Spanish dollars per annum for all the boats: in return for which gold-dust, tin, pepper, &c., are brought from the coast. These vessels are entirely manned by Chinese.—*Ed.*

CEYLON.

PRINCIPAL PORTS.—Columbo, Point-de-Galle, Trincomalee.

On the 9th of July, 1833, the Governor issued a proclamation repealing all the existing laws relating to cinnamon, and declaring that from the following day it should be lawful for all persons to cultivate, possess, and sell the same, subject to certain restrictions and exceptions; and also allowing the exportation of it in any quantity from the ports of Colombo and Point-de-Galle, on payment of a duty of 3s. per pound weight, the penalty for fraudulently shipped cinnamon being fixed at 10s. per pound weight. It was further enacted, that all persons possessing cinnamon should, on the 1st of every month, make a return of the quantity in store, and of the amount disposed of during the previous month.

FRENCH SETTLEMENTS.

PRINCIPAL PORT.—Pondicherry.

DANISH SETTLEMENTS.

PRINCIPAL PORTS.—Serampore, Tranquebar.

PORTUGUESE SETTLEMENTS.

PRINCIPAL PORTS.—Dui, Dumaum, Goa, Meliapour or St. Thomé.

(a) By customs order, dated Sept. 28, 1833, Allepee, on the Malabar coast, is not a British possession, being, like Quilon, a port within the dominions of the Rajah of Travancore.

CUTCH AND SCIND.

PRINCIPAL PORTS.—Aurangabunder, Crotchey, Muddi, Tatta.

BIRMAN EMPIRE.

PRINCIPAL PORT.—Rangoon.

SIAM.

PRINCIPAL PORTS.—Bankok, Cancao.

COCHIN CHINA.

PRINCIPAL PORTS.—Cambodia, Cachaa, Faifoe, Hue, Quinhon, Saigong, Taron or Hansan.

SUMATRA.

PRINCIPAL PORTS.—Bencoolen, Padang, Palembang, Pedir, Tappancely.

JAVA.

PRINCIPAL PORTS.—Batavia, Cheribon, Samarang, Sourabaya.

OTHER ISLANDS of the INDIAN SEAS, exclusive of the Phillippine Islands.

PRINCIPAL PORTS.—Amboyna (Island), Banda, Banka, Batchian, Billeton, Bintand, Borneo, Bouro, (Islands of), Celebes (Island), Gilolo (Island), Motir, Mysol, Matchian, (Islands of), New Guinea (Island), Pelew Islands, Ternate, Tidore, Timor (Islands).

PHILLIPINE ISLANDS.

PRINCIPAL PORTS.—Leyte, Luxon or Luçon (Islands), Mindanao, Mindoro, Manilla (Islands), Negros (Island), Panay, Palawan, (Islands), Samar (Island), Zebu (Island).

CHINA.

PRINCIPAL PORT.—Canton.

Office of Committee of Privy Council for Trade,
Whitehall, December 24th, 1833.

Sir.—The lords of the committee of privy council for trade having reason to believe, from applications addressed to this board, that doubts are entertained by some of the merchants in this country as to the precise extent of the port of Canton, their lordships have thought it right to obtain the necessary information on this subject; and their lordships find that the commissioners for the affairs of India consider that the Bocca Tigris marks the limits of the port of Canton, in which opinion the lords of this committee concur.

I am commanded to communicate to you the above statement for the information of the merchants and others who may engage in the trade to China.

I am, &c.

To the Chairman of Lloyd's.

THOMAS LACK.

EAST INDIES.

HISTORICAL SUMMARY.

THE charter granted by King William III., in the year 1698, is the foundation of the privileges now enjoyed by the United East India Company.

The exclusive privilege of trading eastward of the Cape of Good Hope to the Straits of Magellan, was then granted, and confirmed by the act of 9 10 William III. c. 44, and was subse-

quently continued to them by successive acts of Parliament until 1794. In 1793 the act of 33 Geo. III. c. 52. was passed, by which the British territories in India, together with the exclusive trade, were, under certain limitations, continued to the Company for the further term of twenty years. In 1814 the trade with India was opened to

the public; and that with China, and the trade in tea generally, were reserved exclusively to the Company.

The capital stock of the Company was originally 2,000,000*l*. It was afterwards increased, under the authority of successive enactments, as follows:—

In 1708	£1,200,000
1786	800,000
1789	1,000,000
1794	1,000,000

Total £6,000,000

Some of the portions of this capital were raised at rates far exceeding their nominal amount. The sum actually subscribed in 1794 was 2,027,295*l*., and the whole amount which has been paid into the Company's treasury for capital stock is 7,780,000*l*.

The legislative enactments respecting the territorial possessions of the Company commenced in 1767. In that year it was agreed, between the public and the Company, that in consideration of an annual payment of 400,000*l*. the large territorial possessions which had been recently obtained in India should remain in possession of the Company for the term of two years. This term was afterwards extended to five years more, from the 1st of February, 1769. The sums paid to the public under these two acts were,

In 1768	£400,000	0	0
1769	400,000	0	0
1770	400,000	0	0
1771	400,000	0	0
1772	200,000	0	0
1773	253,779	3	5½
1775 (payable } in 1773) }	115,619	14	9

Total . £2,169,398 18 2½

In 1773 the Company presented a petition to parliament, praying for relief. They solicited a loan for four years, and a sum of 1,400,000*l*. was accordingly lent to them. Parliament, upon that occasion, first assumed a general regulation of the Company's affairs. The governor-general in council, and the supreme court of judicature at Calcutta, were established; the mode of electing directors, and the qualification of voters were determined; an appropriation was made of the revenues and profits of the

Company; the dividend was regulated; and statements were required to be rendered half-yearly to the treasury of the profits and loss upon the trade and revenues, and of the Company's debts in England, exclusive of their bond debt.

The loan of 1,400,000*l*. having been discharged, two other acts were successively passed, by each of which the territory was continued to the Company for one year.

In 1781 an act was passed for continuing the territorial acquisitions and revenues in the Company for a period terminating upon three years' notice, to be given after the 1st of March, 1791. Under this act the Company paid to the public 400,000*l*., in satisfaction of all claims up to the 1st of March, 1781.

In 1793 the same privileges were extended to the Company from 1794 until the year 1814. Under the provisions of this act the Company were to pay to the public the sum of 500,000*l*. annually, unless prevented by war expenditure: but, owing to the state of their finances during that period of continued hostilities, they were unable to make more than two payments, of 250,000*l*. each, in the years 1793-4 and 1794-5.

In all the enactments, down to that of 1793 inclusive, the territorial and commercial affairs of the Company had been blended together, as forming one undivided concern; and although the revenues of the Company in India, and their profits in Great Britain, had been separately appropriated, yet no direct provision had ever been made for accurately distinguishing, either in India or in England, those receipts and disbursements which were of a political character from those which properly appertained to the commercial branch.

The great difficulty which the committees of 1810, 1811, and 1812, experienced in the investigation of the East India Company's financial affairs arose chiefly from this circumstance, and is repeatedly adverted to in their reports.

The act 53 Geo. III. c. 155, contains provisions which, by effecting a separation of accounts between the two

branches of the Company's affairs, appear to have been intended to remove this ground of difficulty for the future.

The East India Company are required, within the first fourteen sitting days next after the 1st of May in every year, to lay before the houses of parliament accounts, territorial and commercial, made according to the latest advices which shall have been received, and with as much accuracy as the nature of the case will admit.

TERRITORIAL REVENUES.

The gross revenues of the three presidencies, and the subordinate settlements, during the fifteen years ending in 1828-1829, were as follows:—

Bengal	£196,121,983
Madras	82,042,967
Bombay	30,986,970
	<hr/>
	£309,151,920
Subordinate settlements	821,505
	<hr/>
Total	£309,973,425

Parliamentary Report of the Select Committee on the Affairs of the East India Company, 1832.

NEW CHARTER.

The great and striking distinction between the present and every former charter lies in the change which it effects in the character and functions of the Company. The corporation has hitherto been considered as essentially commercial, and only accidentally political or sovereign, being properly entitled "The United Company of Merchants of England trading to the East Indies." It is now entirely divested of its trading functions, and is only retained as a political instrument for governing the mighty empire which its extraordinary fortunes had thrown in its way, or which extraordinary contingencies had compelled its servants to conquer and to occupy.

It was evident ever since the act of 1813, which admitted the private trader into competition with the Company in India, that their open trade had been a losing concern; and that they derived all their commercial profits from their China monopoly. From the proceeds of this monopoly they admit that they not only paid their dividends, but obtained a surplus to redeem a portion of their territorial debt. As an exclusive company, paying higher freight for the

To this may be added a sum received in 1815 and 1816 from the Vizier of Oude in exchange for territory . . . 1,109,975

Total . . . £311,083,400

The gross revenues of India have progressively increased to a considerable amount. Their annual average amount in the three last years of the term which expired in 1814 was 16,764,700*l*.; the average of the three last years, up to 1828-1829 inclusive, was 22,987,472*l*.

These sums, being stated in gross, are chargeable with the expenses incurred in the collection of the revenue, in the manufacture of salt and opium, and in the payment of stipends under the several treaties and engagements by which the Company hold the territory, amounting to about 5,000,000*l*. per annum. After deducting this sum, the remainder is the revenue applicable to the expenses of the civil and military government and the interest of the debt.

ships which they chartered, and having supercargoes at Canton, with emoluments of 7,000*l*. or 8,000*l*. a year, could never be supposed to be economical, it was plain that the greatest part of their enormous gains on the China trade was the result of the monopoly, and extracted from the pockets of the people of England by their exclusive privileges.

This change renders necessary the sale and disposal of the commercial property, the stores, the merchandise, ships, warehouses, and real and personal estates of the Company, from the date of April next, when the operation of the new charter commences. The produce of all these commercial assets is then to be "held, received, and exercised" by the Company in trust for His Majesty, for the service of the Government of India; or, in other words, to pay its territorial debt, or to be employed in supporting its civil and military establishments. The only reserve out of this destination of their trading property is to be a fund of 2,000,000*l*. sterling, to accumulate at compound interest for the redemption of their capital in 1874, their dividend of 10½ per cent. on that

spirit being charged in the interval on the territorial resources of India, which are to enjoy the benefit of their commercial aspects.

The ostensible machinery of the Indian Government (thus separated from its real interests) is not to be materially changed. The court of stockholders or proprietors is still to exist, and to enjoy the privilege of electing the directors as before. In the court of directors the patronage of India is still to reside; and the supreme authority over our Indian empire to be exercised by it is to be controlled and superintended, as formerly, by the Board of Commissioners for the Affairs of India. The relative powers of this court and the board are somewhat changed, the change extending to the latter a more direct control over despatches sent to India, over the appointment or recall of Indian functionaries, and over the management of Haileybury college, for the education of the civil servants of the Company.

The Presidency of Fort William, which was formerly too extensive for one governor and local administration, is to be divided into two—that of Fort William in Bengal, and that of Agra, or of the upper territories, formerly subject to Bengal.

The powers of the governor of India, thus relieved of a part of his local charge, are to be extended more largely over all the other presidencies and territories of India. The 39th clause of the act declares that "superintendence, direction, and controul of the whole civil and military government of all the said territories and revenues shall be vested in a governor-general and councillors." The council is to consist of four members instead of three, as before—the fourth to be a person who had

not been before in the service of the Company. The governor-general and his council are empowered to legislate for the whole of India, their enactments being subject to the revision and reversal of the Court of Directors and of the Board of Control at home.

In the former acts for renewing the East India Company's charter our eastern empire was barred against Englishmen as against enemies, unless they obtained a licence from the Court of Directors to enter its ports or reside in its territories. By the present bill it is made lawful for all "the natural-born subjects of His Majesty to proceed by sea to any port or place having a custom-house, and to reside thereat, or to proceed into the interior and reside," with certain exceptions, which are likely soon to be abolished.

But the clause which seems to please most in the whole bill is the following:—

"And be it enacted, that no native of the said territories, nor any natural-born subject of His Majesty resident therein, shall by reason only of his religion, place of birth, descent, colour, or any of them, be disabled from holding any place, office, or employment under the said Company."

This breaks the chains of India; this will ultimately dissolve its castes, and destroy its prejudices; this is the true charter of its civil and religious freedom. Thus the brand of degradation is effaced from the brow of the native, and a rankling feeling of hatred and jealousy must be eradicated from his heart; and thus, if we are destined in the course of ages to lose our hold over India, we shall have taught our Indian subjects to govern themselves, and shall maintain the ascendancy of gratitude when we have abandoned that of dominion.—*Ed.*

IRON AND STEEL COMPANY.

A joint stock company has sprung into being at Madras, called the Indian Iron and Steel Company; it has risen out of the continued and persevering exertions of J. M. Heath, Esq., who has met in Sir Frederick Adam a staunch supporter of improvement. Sir Frederick has assisted the company to the amount of 400,000 rupees, and private individuals have come forward with a like amount; in all, 800,000 rupees. The ore this company is to work is found in mountain masses, and has only to be carried away, requiring no mining operations: it is the magnetic iron ore

of Salem, found to be richer than the far-famed ore of "Danemora," in Sweden, from which the best iron is made, and which fetches at Hull 40*l.* a ton, bought of Messrs. Sykes and Co. This iron has been found to make steel equal to any in the world. The discontent that the measures of Government on this subject have occasioned in the mercantile world at Madras is great. The Government has granted this company a monopoly for twenty-five years of this manufacture, exclusively to themselves; also the right of cutting all jungle and woodland for charcoal, south of Madras,

for a series of years. Should these privileges, which have yet to be confirmed by the Board of Control, not be granted, rival establishments will immediately follow, and India will henceforth supply the world with a steel-iron not to be surpassed, or even equalled by any. A

copper mining company is about to be established, to work the copper mines in the Nedlore district. The ore (a carbonate) is said to be very rich, from twenty to seventy per cent.—*East India Magazine*, 1833.

NAVIGATION OF THE INDIAN SEAS.

Captain Clayton, of the ship *Camden*, in his late voyage to China, discovered in that sea a shoal of considerable extent; and as it has never before been observed by vessels trading in those regions, the following extract from the log-book of that vessel may possibly prove useful to navigators:—

July 24, 1833.—In a passage from Sourabaya to Singapore, intending to pass through Clement's Straits, made Shor Island, and steered N. W. to go between Shoal Water Island and the long low island off the S. W. end of Billiton. At 6, 30 p. m., when Shor Island bore S. E. by E., saw the Lestock Islands to the N. N. W.; shortened sail at 8 p. m., and hove to; heading first four hours to the southward, the remaining part of the night, or until 6 a. m. on the

25th, head to the northward by the lead, through the night, the ship being nearly stationary. After making sail, and when Lestock Islands bore N. E. by E., about six miles or thereabouts, a shoal was observed from the quarter-deck close to, about one-third of a mile in extent, with several small black rocks in the centre of it. By bearings from the islands I make the lat. to be 3. 26. S., and long. 107. 36. E. This also corresponds with the run up to Shoal Water Island, this shoal lying in the track recommended by Horsburgh. In proceeding from the eastward towards the Straits of Gaspar, it may prove dangerous to ships in running, and I have reason to believe it is not generally known.

GEORGE THOMAS CLAYTON.
Commander, ship *Camden*.

COMMERCE OF BRITISH INDIA with GREAT BRITAIN, NORTH and SOUTH AMERICA, FRANCE, HOLLAND, &c., in a Return laid before the House of Commons, 17th June, 1833, in the Year ending January 5, 1831.

BENGAL.

IMPORTS.

From—	Merchandise.	Bullion.	Total.
	S. Rupees.	S. Rs.	S. Rs.
Great Britain . . .	1,97,84,811	7,602	1,97,92,413
North America . . .	11,78,445	8,47,849	20,26,294
South America . . .	4,05,981	None.	4,05,981
Lisbon . . .	37,163	Ditto.	37,163
France . . .	8,70,950	3,000	8,73,950
Sweden . . .	55,572	None.	55,572
Hamburgh . . .	25,394	Ditto.	26,894
Total . . .	2,23,59,316	3,55,151	2,32,17,767

EXPORTS.

By—	Rupees.	Rupees.	Rupees.
East India Company .	1,23,28,954	None.	1,23,28,954
British Merchants . .	1,19,16,832	30,21,184	1,49,38,016
North America . . .	22,80,314	None.	22,80,314
South America . . .	...	...	...
France . . .	27,64,076	3,000	27,67,076
Sweden . . .	1,06,337	None.	1,06,337
Total . . .	2,93,90,543	30,24,184	3,24,20,727

MAD R A S.

IMPORTS.

	Merchandise.	Bullion.	Total.
	M. Rs.	M. Rs.	M. Rs.
Great Britain . . .	21,78,744	None.	21,78,744
America . . .	15,675	Ditto.	15,675
France . . .	1,73,502	5,800	1,79,302
Total . . .	23,67,921	5,800	23,73,721

EXPORTS.

By—	M. Rs.	M. Rs.	M. Rs.
East India Company .	2,43,513	None.	2,43,513
British Merchants .	16,37,230	5,95,954	22,33,124
America . . .	43,812	None.	43,812
France . . .	2,32,783	Ditto.	2,32,783
Total . . .	21,57,318	5,95,954	27,53,232

BOMBAY.

IMPORTS.

	Merchandise.	Bullion.	Total.
	B. Rs.	B. Rs.	B. Rs.
Great Britain . . .	91,12,011	4,050	91,16,060
America . . .	1,09,851	None.	1,09,851
Brazils . . .	1,33,406	92,800	2,26,208
France . . .	1,84,793	None.	1,84,793
Holland . . .	19,084	Ditto.	19,084
Sweden . . .	97,505	Ditto.	97,505
Total . . .	96,56,650	96,850	97,53,501

EXPORTS.

By—	B. Rs.	B. Rs.	B. Rs.
Great Britain . . .	53,85,476	14,54,620	68,40,096
America . . .	29,648	None.	29,648
Brazils . . .	59,951	Ditto.	59,951
France . . .	31,418	Ditto.	31,418
Sweden . . .	82,647	Ditto.	82,647
Total . . .	55,89,140	14,54,620	70,43,760

CHINA.

The Exports from India to China were in 1830-1831, value Sp. Dollars, 17,447,642; and the Exports from China to India were Sp. Dollars, 9,976,841.

BRITISH TRADE WITH CHINA.

AN ABSTRACT showing the Amount of the principal Articles of Import and Export on British Account during the Year ending the 31st of March, 1892.

IMPORTS.			EXPORTS.		
Betelnut,	piculs	6,691	Nankin raw silk,	piculs	6,283
Rattans		6,349	Canton		2,168
Pepper		15,771	Sugar		60,627
Sandalwood		6,398	Sugar candy		32,279
Saltpetre		7,068	Cassia lignea		7,096
Olibanum		550	Ditto buds		614
Sharks' fins		3,010	Mother of pearl shells		2,235
Putchuck		460	Rhubarb		763
Fish maws		1,075	Alum		20,475
Rice		51,496	Camphor		279
Iron		38,705	Star aniseed		477
Steel		2,101	Cochineal		144
Lead		29,954	Copper (South American)		4,610
Tin		5,032	Nankeen cloth,	pieces	315,570
Cotton yarn		4,852			
Tin plates, boxes		2,525	Treasure in broken Sycee and		
White cotton piece goods,	pieces	65,298	South American silver to	Sp. Drs.	
			London		1,976,990
Broad cloth		141,762	Calcutta		340,340
Long ells		140,000	Bombay		1,577,543
Camlets		14,621	Sundry places		77,000
Cotton, Bengal,	pls.	104,244			
Ditto, Bombay		324,281		Sp. Drs.	3,971,813
Ditto, Madras		4,543			

STATEMENT OF THE POPULATION OF CHINA AND ITS COLONIES;

According to a Census in the 18th Year of Keaking, A.D. 1813.

Provinces, &c.	Number of Individuals.	Families.
Chihle	27,990,871	_____
Shuntung	28,958,764	_____
Shanse	14,004,210	_____
Honan	23,087,171	_____
Keangsoo	37,843,501	_____
Ganhwuy	34,168,059	_____
Keangse	30,426,999	_____
Fuhkeen	14,777,410	_____
Formosa (Natives)	1,748*	_____
Chekeang	26,256,784	_____
Hoopih	27,370,089	_____
Hoonan	18,652,507	_____
Shense	10,207,256	_____
Kansuh	15,193,125	_____
Barkoul and Oroumtsi	161,750	_____
Szechuen	21,435,678	_____
Kwangtung or Canton	19,174,090	_____
Kwang-se	7,313,865	_____
Yunnan	5,561,320	_____
Kweichow	5,288,219	_____
Sching-king or Leaou-tung	942,003	_____
Kirin	307,781	_____
Teitchihar, &c.	_____	2,396
_____	_____	7,842
_____	_____	26,728

Provinces, &c.	Number of Individuals.	Families.
Foreign tribes under Szechun	_____	72,374
Thibetan colonies	_____	4,889
Ele and its dependencies	_____	69,644
Turfan and Lobnor	700*	2,551
Russian border	_____	1,900
Total	361,693,879	288,326

The two sums marked * are the numbers, not of individuals, but of effective men. The other numbers, in the same column, are of individuals, and include all ages and classes, with the exception of those employed in the civil and military service of the Crown.

RETURN of the RATES of EXCHANGE and SIGHTS at which the Select Committee at Canton have drawn Bills on the Court of Directors in England, and on the several Presidencies in India, in each Year, from 1824 to 1829—30, both inclusive.

YEARS.	ENGLAND.		BENGAL.	
	Rate of Exchange, per Dollar.	Sight.	Rate of Exchange, per Dollar.	Sight.
1824—25	4s. 6d.	365 Days	{ 204 S. Rs. per 100 ds. 207 " " 210 " " 208 " " 208 " " 204 " " 203 " "	30 Days. " " " " " " " " " " " "
1825—26	4 6	{ 365 " 182 "	{ 208 " 204 " 203 "	" " " " " "
1826—27	{ 4 6 4 3	182 " 183 "	203 "	" " " "
1827—28	4 1½	6 Months	{ 200 " 204 "	" " " "
1828—29	4 2	" "	204 "	" "
1829—30	4 1½	" "	202 "	" "

STATEMENT of the RATES of EXCHANGE at which Bills have been drawn upon India by the East India Company, from 1824 to 1831, both inclusive.

YEARS.	BENGAL.		MADRAS.	
	Per Sicca Rupee.		Per Pagoda.	Per Madras Rupee.
1824	. . .		. . .	1s. 9d.
1825	. . .		. . .	1 9
1826	. . .	No	Return.	
1827	1s. 10½d.		. . .	1 9
1828	. . .		. . .	1s. 3d. 1s. 9d.
1829	1 10		. . .	1 8½
1830	1s. 8½d.	1s. 9d.	. . .	1 7
1831		No	Bills drawn.	

STATEMENT of the Rates of Exchange at which Bills have been drawn from India upon the East India Company, from 1824 to 1831, both inclusive.

Years.	BENGAL.					Current Rupee.	Sonat Rupee.
	Sicca Rupee.						
1824		2s. 6d.	2s. 1d.	2s. 0½d.		s. d. 2 0	s. d. 2 6
1825	2s. 6d.	2s. 1d.	1s. 11½d.	1s. 11d.	2s. 0½d.	2 0	2 6
1826		2s. 6d.	2s. 1d.	1s. 11½d.	2s.	2 0	2 6
1827	2s. 6d.	2s. 1d.	2s.	1s. 11½d.	2s. 0½d.	...	2 6
1828		2s. 6d.	2s. 1d.	2s.	2s. 0½d.	...	2 6
1829		2s. 6d.	2s.	2s. 1d.	2s. 0½d.	...	...
1830		2s. 6d.	2s. 1d.	2s. 0½d.	2s.	...	2 6
1831	2s. 6d.	2s. 1d.	2s. 0½d.	2s.	1s. 11d.	...	2 6

STATEMENT of the Rates of Exchange at which Bills have been drawn from India upon the East India Company from 1824 to 1831, both inclusive.

Years.	MADRAS.				
	Pagoda.	Sicca Rupee.			Madras Rupees.
1824	s. d. ...	s. d. 2 6	s. d. 2 1	s. d. 2 0	{ 875 per 100l. 1,099 13s. 4p. per 100l.
1825	...	2 6	2 1	2 0	{ 875 per 100l. 1,099 13s. 4p. per 100l.
1826	...	2 6	2 1	2 0	{ 875 per 100l. 1,076 13s. 9p. per 100l.
1827	...	2 1	...	2 0	{ 875 per 100l. 1,076 14s. 9p. per 100l.
1828	8 9	2 1	...	2 0	{ 875 per 100l. 1,076 14s. 9p. per 100l.
1829	...	2 1	...	2 0	{ 875 per 100l. 1,054 15s. 1p. per 100l.
1830	8 0	2 6	2 1	2 0	{ 875 per 100l. 1,076 14s. 9p. per 100l.
1831	...	2 1	...	2 0	{ 875 per 100l. 1,076 14s. 9p. per 100l.

STATEMENT of the Rates of Exchange at which Bills have been drawn from India upon the East India Company, from 1824 to 1831, both inclusive.

Years.	BOMBAY.						
	Rupees.						
1824	2s. 6d.	.	2s. 3d.	.	2s. 1d.	.	2s. 0d. . 1s. 11d.
1825	2 6	.	2 3	.	2 1	.	2 0 . 1 11
1826	2 6	.	2 3	.	2 1	.	2 0 . 1 11
1827	2 6	.	2 3	.	2 1	.	2 0 . 1 11
1828	2 6	.	2 3	.	2 1	.	2 0 . 1 11
1829	2 6	.	2 3	.	2 1	.	2 0 . 1 11
1830	2 6	.	2 1	.	2 0	.	2 0 . 1 11
1831			2s. 6d.		2s. 1d.		2s. 0d. 1s. 11d.

(a) The fractional parts of a farthing are omitted, but they vary only from a third to a fourth.—Ed.

NEW RULES.

Dear Sir,

India Board, Sept. 12, 1833.

In compliance with my promise, I have now the honour to transmit to you a series of replies to the queries which you put to me relative to the opening of the China trade, together with some additional information, which, I trust, will be satisfactory to the merchants on whose behalf you applied. I have the honour to be, dear sir, your faithful servant,

James Ewing, Esq., M.P.

CHARLES GRANT.

*Queries.**Replies.*

At what time British ships will be allowed to clear and sail for Canton?

Not till after April 22, 1834.

At what time teas will be permitted to be landed, warehoused, and sold, by the private trade, in this country?

Any time after April, 1834, "from the Cape of Good Hope, and from places eastward of the same, to the Straits of Magellan, and not from any other place."

How is the stock of teas belonging to the East India Company, and supposed to be equal to about two and a half years' consumption, to be realised? Are any restraints likely to be imposed on the mode in which the teas are to be brought to market, so as to prevent an unnecessary glut, and consequent depression of price? Is any arrangement in contemplation for an assumption of the stock by Government?

By sales under the superintendence of the Company and Board of Control; which sales must be regulated according to the discretion of the Court and Board, with a view as well to the advantage of the Indian revenues as to that of the British public and the free trader.

Has any resolution now been formed, or, if not, can any information be afforded, as to the probability of the mode in which the duties on teas are to be chargeable?

The Act of Parliament, fixing rates on certain different classes of teas, varying from 1s. 6d. to 3s. per lb., has passed.—See page 83.

Is the silk raised in Bengal by the Company to be sold in Calcutta, or how is it to be disposed of? and under what regulations as to time, &c., is the transition of the Company's silk factories to private parties to take place?

The silk to be sold in Calcutta, if possible; the filatures to be disposed of as speedily as practicable; the particulars of the arrangement to be managed by the Indian Government.

Is the Company to cease after the 30th of April, 1834, to act as warehousemen and salesmen, and what is to be done with the warehouses?

The Company will continue so to act till their commercial concerns are wound up—private merchants to avail themselves of this arrangement as at present, at their option. Due notice will be given of the Company ceasing to act in that capacity.

Whereas by an act of 53 Geo. 3, c. 155, intituled "An act for continuing in the East India Company for a further Term the Possession of the British Territories in India, together with certain exclusive Privileges, for establishing further Regulations for the Government of the said Territories, and the better Administration of Justice within the same, and for regulating the Trade to and from the Places within the Limits of the said Company's Charter," the possession and government of the British territories in India were continued in the United Company of Merchants of England trading to the East Indies for a term therein mentioned: And whereas the said company are entitled to or claim the lordships and islands of St. Helena and Bombay under grants from the crown, and other property to a large amount in value, and

3 & 4 W. 4,
c. 85.

How long
British terri-
tories in In-
dia to remain
under com-
pany, § 1.

By whom
real and per-
sonal prop-
erty of the
company to
be held.

also certain rights and privileges not affected by the determination of the term granted by the said recited act: And whereas the said company have consented that all their rights and interests to or in the said territories, and all their territorial and commercial, real and personal assets and property whatsoever, shall, subject to the debts and liabilities now affecting the same, be placed at the disposal of parliament in consideration of certain provisions herein-after mentioned, and have also consented that their right to trade for their own profit in common with other His Majesty's subjects be suspended during such time as the government of the said territories shall be confided to them: And whereas it is expedient that the said territories now under the government of the said company be continued under such government, but in trust for the crown of the United Kingdom of Great Britain and Ireland, and discharged of all claims of the said company to any profit therefrom to their own use, except the dividend herein-after secured to them, and that the property of the said company be continued in their possession and at their disposal, in trust for the crown, for the service of the said government, and other purposes in this act mentioned: It is therefore enacted, that from April 22, 1834, the territorial acquisitions and revenues mentioned or referred to in the said act of the fifty-third year of His late Majesty King George the Third, together with the port and island of Bombay, and all other territories now in the possession and under the government of the said company, except the island of St. Helena, shall remain under such government until the 30th April, 1854 (a); and that all the lands and hereditaments, revenues, rents, and profits of the said company, and all the stores, mer-

(a) By 33 Geo. 3, c. 52, s. 71, the East India Company shall enjoy the exclusive trade, and the only privilege of trading in, to, and from the East Indies, and in, to, and from all the islands and places between the Cape of Good Hope and Straits of Magellan, and limits in 9 Will. 3, or in a certain charter of the 5th of September, in the 10th year of the same King mentioned, in as ample and beneficial manner as the company could thereby or otherwise lawfully trade thereto, subject nevertheless to the several regulations of that act.

By 9 & 10 W. 3, c. 44, s. 61, certain persons herein are allowed to freely traffic "and use the trade of merchandise in such places, and by such ways and passages, as are already frequented, found out, or discovered, or which shall be found out and discovered, and as they severally shall esteem and take to be the fittest or best for them, into and from the East Indies, in the countries and parts of Asia and Africa, and into and from the islands, ports, havens, cities, creeks, towns, and places of Asia, Africa, and America, or any of them, beyond the Cape of Bona Esperanza, to the Straits of Magellan, where any trade or traffic of merchandise is or may be used or had, and to and from every one of them."

By 6 Geo. 4, c. 107, s. 115, the term "Limits of the East India Company's charter" shall be construed to mean all places and seas eastward of the Cape of Good Hope to the Straits of Magellan.

By 53 Geo. 3, c. 155, s. 1, the territorial acquisitions mentioned in 33 Geo. 3, c. 52, together with such of the territorial acquisitions since obtained upon the continent of Asia, or in any islands situate to the north of the equator as are now in the possession of, and under the government of, the East India Company, with the revenues thereof respectively, shall continue in the possession and under the government of the company, subject to such authorities, for the superintendence over all concerns which relate to the civil or military government or revenues of the said territories, and to such further regulations, as have been already made, by any act of parliament in that behalf, or are made by this act, for a further term, to be computed from the 10th April, 1814, until the same shall be determined by virtue of the proviso hereinafter contained.

chandise, chattels, moneys, debts, and real and personal estate whatsoever, except the said island of St. Helena, and the stores and property thereon herein-after mentioned, subject to the debts and liabilities now affecting the same respectively, and the benefit of all contracts, covenants, and engagements, and all rights to fines, penalties, and forfeitures, and other emoluments whatsoever, which the said company shall be seised or possessed of or entitled unto on the said day, shall remain and be vested in, and be held, received, and exercised respectively, according to the nature and quality, estate and interest of the same respectively, by the said company, in trust for His Majesty, for the service of the government of India, discharged of all claims of the said company to any profit or advantage therefrom to their own use, except the dividend on their capital stock, secured to them as herein-after is mentioned, subject to such powers and authorities for the superintendence, direction, and controul over the acts, operations, and concerns of the said company as have been already made or provided by any acts of parliament in that behalf, or are made or provided by this act.

All the privileges, franchises, abilities, capacities, powers, authorities, whether military or civil, rights, remedies, methods of suit, penalties, forfeitures, disabilities, and things whatsoever granted to or continued in the said united company by the said act of 53 Geo. 3, during the term limited by the said act, and all other the enactments in the said act, or in any other act whatsoever, which are limited or may be construed to be limited to continue for the term granted to the said company by the said act, so far as the same or any of them are in force, and not repealed by or repugnant to the enactments herein-after contained, and all powers of alienation and disposition, rights, franchises, and immunities, which the said united company now have, shall continue and be in force, and may be exercised and enjoyed, as against all persons whomsoever, subject to the superintendence, direction, and controul herein-before mentioned, until the 30th April, 1834.

From April 22, 1834, the exclusive right of trading with the dominions of the Emperor of China, and of trading in tea, continued to the company by the said act of 53 Geo. 3, shall cease.

The company shall, with all convenient speed after April 22, 1834, close their commercial business, and make sale of all their merchandize, stores, and effects at home and abroad, distinguished in their account books as commercial assets, and all their warehouses, lands, tenements, hereditaments, and property whatsoever which may not be retained for the purposes of the government of the said territories, and get in all debts due to them on account of the commercial branch of their affairs, and reduce their commercial establishments as the same shall become unnecessary, and discontinue and abstain from all commercial business which shall not be incident to the closing of their actual concerns, and to the conversion into money of the property herein-before directed to be sold, or which shall not be carried on for the purposes of the said government.

Nothing herein contained shall prevent the said company from selling, at the sales of their own goods by this act directed or authorized to be made, such goods the property of other persons as they may now lawfully sell at their public sales.

s & 4 W. 4,
c. 85.

Former pri-
vileges and
powers, § 2.

China and
tea trade,
§ 3.

When and
how com-
pany to close
their com-
mercial bu-
siness and
sell their
property,
§ 4.

Selling goods
the property
of other per-
sons, § 5.

3 & 4 W. 4,
c. 85.
Power of
board of
control as to
sale, &c. § 6.

Officers to
attend dur-
ing winding
up of busi-
ness.

Compensa-
tion, super-
annuation,
&c. § 7.

Particulars
to be laid
before parli-
ament, § 8.

How His
Majesty's
subjects may
reside in cer-
tain parts
without li-
cence, § 81.

Report to
officers of
name, &c.

Licence re-
quired in
certain
cases, § 82.

The Board of Commissioners for the Affairs of India shall have full power to superintend, direct, and controul the sale of the said merchandize, stores, and effects, and other property herein-before directed to be sold, and to determine from time to time, until the said property shall be converted into money, what parts of the said commercial establishments shall be continued and reduced respectively, and to controul the allowance and payment of all claims upon the said company connected with the commercial branch of their affairs, and generally to superintend and controul all acts and operations whatsoever of the company whereby the value of the property of the company may be affected; and the board shall and may appoint such officers as shall be necessary to attend upon the board during the winding-up of the commercial business of the company; and the charge of such salaries or allowances as His Majesty shall, by any warrant under his sign-manual, countersigned by the chancellor of the exchequer for the time being, direct to be paid to such officers, shall be defrayed by the company, as herein-after mentioned, in addition to the ordinary charges of the board.

It shall be lawful for the company to take into consideration the claims of any person now or heretofore employed by or under the company, or the widows and children of any such persons, whose interests may be affected by the discontinuance of the company's trade, or who may from time to time be reduced, and, under the controul of the board, to grant such compensations, superannuations, or allowances (the charge thereof to be defrayed by the said company as herein-after mentioned) as shall appear reasonable: Provided always, that no such compensations, superannuations, or allowances shall be granted until the expiration of two calendar months after particulars of the compensation, superannuation, or allowance proposed to be so granted shall have been laid before both houses of parliament.

Within the first fourteen sitting days after the first meeting of parliament in every year there shall be laid before both houses of parliament the particulars of all compensations, superannuations, and allowances so granted, and of the salaries and allowances directed to be paid to such officers as may be appointed by the board as aforesaid during the preceding year.

It shall be lawful for any natural-born subjects of His Majesty to proceed by sea to any place having a custom house establishment within the territories, and to reside thereat, or to proceed to and reside in or pass through any part of such of the territories as were under the government of the company on January 1, 1800, and in any part of the countries ceded by the nabob of the Carnatic, of the province of Cuttack, and of the settlements of Singapore and Malacca, *without* any licence whatever; provided that all subjects of His Majesty not natives of the said territories shall, on their arrival in any part of the said territories from any place not within the said territories, make known in writing their names, places of destination, and objects of pursuit in India, to the chief officer of customs or other officer authorized for that purpose at such place as aforesaid.

It shall not be lawful for any subject of His Majesty, except the servants of the said company and others now lawfully authorized to reside in the said territories, to enter the same by land, or to proceed to or reside in any place in such parts of the said territories as are not

herein-before in that behalf mentioned, without licence from the said board of commissioners, or the said court of directors, or the said governor-general in council, or a governor or governor in council of any of the said presidencies for that purpose first obtained: Provided that no licence given to any natural-born subject of His Majesty to reside in parts of the territories not open to all such subjects shall be determined or revoked unless in accordance with the terms of some express clause of revocation or determination in such licence contained.

It shall be lawful for the governor-general in council, with the previous consent and approbation of the court of directors for that purpose obtained, to declare any place whatever within the said territories open to all His Majesty's natural-born subjects, and it shall be thenceforth lawful for any of His Majesty's natural-born subjects to proceed to, or reside in, or pass through any place or places declared open, *without any licence whatever.*

The governor-general in council is hereby required, as soon as conveniently may be, to make laws or regulations providing for the prevention or punishment of the illicit entrance into or residence in the said territories of persons not authorized to enter or reside therein.

"Whereas the removal of restrictions on the intercourse of Europeans with the said territories will render it necessary to provide against any mischiefs or dangers that may arise therefrom;" it is therefore enacted, that the said governor-general in council is hereby required, by laws or regulations, to provide with all convenient speed for the protection of the natives of the said territories from insult and outrage in their persons, religions, or opinions.

It shall be lawful for any natural-born subject of His Majesty authorized to reside in the said territories to acquire and hold lands, or any right, interest, or profit in or out of lands, for any term of years, in such part or parts of the said territories as he shall be so authorized to reside in: Provided that nothing herein contained shall be taken to prevent the said governor-general in council from enabling, by any laws or regulations, or otherwise, any subjects of His Majesty to acquire or hold any lands, or rights, interests, or profits in or out of lands, in any part of the said territories, and for any estates or terms whatever.

No native of the said territories, nor any natural-born subject of His Majesty resident therein, shall, by reason only of his religion, place of birth, descent, colour, or any of them, be disabled from holding any place, office, or employment under the said Company.

Whereas the exclusive right of trading with the dominions of the Emperor of China and of trading in tea, now enjoyed by the United Company of Merchants of England trading to the East Indies, will cease from April 22nd, 1834: And whereas it is expedient that the trade with China, and the trade in tea, should be open to all His Majesty's subjects, and that the restrictions imposed on the trade of His Majesty's subjects with places beyond the Cape of Good Hope to the Straits of Magellan, for the purpose of protecting the exclusive rights of trade heretofore enjoyed by the said company, should be removed: It is therefore enacted, that from April 22nd, 1834, the Act 4 Geo. 4, c. 80, intituled *An Act to consolidate and amend the several laws now in force with respect to trade from and to places within the limits of the charter of the East India Company, and to make further*

3 & 4 W. 4, c. 85.

Parts of India without licence.

How governor-general may declare other places open, § 83.

Illicit residence, § 84.

Protection of natives, § 85.

Holding lands, § 86.

Disabilities as to religion, colour, or birth, § 87.

3 & 4 W. 4, c. 93.

Part repeal of former act.

3 & 4 W. 4.
c. 93.

provisions with respect to such trade, and to amend an Act of the present Session of Parliament for the registering of vessels, so far as it relates to vessels registered in India, shall be repealed, except such parts thereof as relate to Asiatic sailors, lascars, (a) being natives of the territories under the government of the East India Company, but so as not to revive any acts or parts of acts by the said act repealed; and except also as to such voyages and adventures as shall have been actually commenced under the authority of the said act; and except as to any suits and proceedings which may have been commenced, and shall be depending on the said 22nd April, 1834, the enactments herein-after contained shall come into operation.

Repeal of
prohibitions,
§ 2.

So much of an act of 6 Geo. 4, c. 107, as prohibits the importation of tea, unless from the place of its growth, and by the East India Company, and into the port of London; and also so much of the said act as prohibits the importation into the United Kingdom of goods from China, unless by the East India Company, and into the port of London; and also so much of the said act as requires that the manifests of ships departing from places in China shall be authenticated by the chief supercargo of the East India Company; and also so much of the act 6 Geo. 4, c. 111, as prohibits the importation of tea into any of the British possessions in America, and into the Island of Mauritius, except from the United Kingdom, or from some other British possessions in America, and unless by the East India Company or with their licence, shall be, from April 22nd, 1834, *repealed*; and thenceforth (notwithstanding any provision, or thing made for the purpose of protecting the exclusive rights of trade heretofore enjoyed by the said company, in any charter of the said company, in the said act or any other act of Parliament contained,) it shall be lawful for any of His Majesty's subjects to carry on trade with any countries beyond the Cape of Good Hope to the Straits of Magellan.

How British
subjects may
trade.

List of per-
sons on
board ship
arriving in
India, § 3.

The person having the command of any ship arriving at any place in the possession of or under the government of the said company shall make out, sign, and deliver to the principal officer of customs, or other person thereunto lawfully authorised, a true and perfect list, specifying the names, capacities, and description of all persons who shall have been on board such ship at the time of its arrival; and if any person having the command of such ship shall not make out, sign, and deliver such list, he shall forfeit 100*l.*, one half part of which penalty shall belong to such persons as shall inform or sue for the same, and the other half part to the said company; and if the said company shall inform or sue for the same, then the whole of the said penalty shall belong to the said company.

Recovering
of penalties,
§ 4.

The penalty or forfeiture aforesaid shall be recoverable by action of debt, bill, plaint, or information in any of His Majesty's courts of record in the United Kingdom of Great Britain and Ireland, and in India or elsewhere, or in any courts in India to which jurisdiction may hereafter be given by the governor-general of India in council in that behalf, to be commenced in the county, presidency, colony, or settlement where the offender may happen to be; or by conviction in a summary way before two justices of the peace in the United Kingdom, or in India, of the county or presidency where such offender may happen to be;

(a) For these parts of act 4 Geo. 4, c. 84, see at end of this title.

and upon such conviction the penalty or forfeiture aforesaid shall and may be levied by distress and sale of the goods and chattels of the offender; and for want of such sufficient distress every such offender may be committed to the common gaol or house of correction for the space of three calendar months.

"And whereas it is expedient for the objects of trade and amicable intercourse with the dominions of the emperor of China that provision be made for the establishment of a British authority in the said dominions;" it is therefore enacted, that it shall be lawful for His Majesty, by any commission or commissions, or warrant or warrants under his royal sign-manual, to appoint not exceeding three of His Majesty's subjects to be superintendents of the trade of His Majesty's subjects to and from the said dominions, for the purpose of protecting and promoting such trade, and by any such commission or warrant as aforesaid to settle such gradation and subordination among the said superintendents (one of whom shall be styled the chief superintendent), and to appoint such officers to assist them in the execution of their duties, and to grant such salaries to such superintendents and officers, as His Majesty shall from time to time deem expedient. (a)

3 & 4 W. 4,
c. 93.
Appointment
of superin-
tendents, § 5.

(a) By order in council, dated December 9th, 1833, it is stated that, whereas the officers of the Chinese Government resident in or near Canton, in the empire of China, have signified to the supracargoes of the East India Company at Canton the desire of that government that effectual provision should be made, by law, for the good order of all His Majesty's subjects resorting to Canton, and for the maintenance of peace and due subordination amongst them; and it is expedient that effect should be given to such reasonable demands of the said Chinese Government; now, therefore, in pursuance of the above act and in execution of the powers thereby in His Majesty in council in that behalf vested, it is ordered, that all the powers and authorities which, on the 21st day of April, 1834, shall by law be vested in the supracargoes of the United Company of Merchants trading to the East Indies, over and in respect of the trade and commerce of His Majesty's subjects at the port of Canton, shall be, and the same are hereby vested in the superintendents for the time being appointed under the said act of Parliament; and that all regulations which, on the said 21st day of April, 1834, shall be in force touching the said trade and commerce, save so far as the same are repealed or abrogated by the said act of Parliament, or by any commission and instructions, or orders in council, issued or made by His Majesty in pursuance thereof, or are inconsistent therewith, shall continue in full force and virtue; and that all such penalties, forfeitures, or imprisonments as might, on the said 21st day of April, 1834, be incurred or enforced for the breach of such then existing regulations, shall henceforth be, in like manner, incurred and enforced for the breach of the same regulations, so far as the same are hereby revived and continued in force as aforesaid; and that all such penalties, forfeitures, or imprisonments, when so incurred, shall be enforced in manner following—that is to say, either by such ways and means by which the same might, on the said 21st day of April, 1834, have been lawfully enforced, or by the sentence or adjudication of the court of justice established at Canton aforesaid, under and in pursuance of the said act of Parliament.

Provided that the regulations herein contained are and shall be considered as provisional only, and as intended to continue in force only until His Majesty shall be pleased to make such further or other order in the premises, in pursuance of the said act of Parliament, as to His Majesty, with the advice of his privy council, may hereafter seem salutary or expedient, in reference to such further information and experience as may hereafter be derived from the future course of the said trade.

3 & 4 W. 4,
c. 93.

How His
Majesty may
issue orders
and commis-
sions, § 6.

Regulations
touching
trade.

It shall and may be lawful for His Majesty, by any such orders or commissions as to His Majesty in council shall appear expedient and salutary, to give to the said superintendents, or any of them, powers and authorities over and in respect of the trade and commerce of His Majesty's subjects within any part of the said dominions; and to make and issue directions and regulations touching the said trade and commerce, and for the government of His Majesty's subjects within the said dominions; and to impose penalties, forfeitures, or imprisonments for the breach of any such directions or regulations, to be enforced in such manner as in the said orders shall be specified; and to create a court of justice with criminal and admiralty jurisdiction for the trial of offences committed by His Majesty's subjects within the said dominions, and the ports and havens thereof, and on the high seas within one hundred miles of the coast of China; and to appoint one of the superintendents herein-before mentioned to be the officer to hold such court, and other officers for executing the process thereof; and to grant such salaries to such officers as to His Majesty in council shall appear reasonable. (a)

And it is further ordered, that the said superintendents shall compile and publish, for the information of all whom it may concern, the several regulations hereby established and confirmed as aforesaid; and that such publication, when so made with the authority of the said superintendents, shall, for all purposes, be deemed and taken to be legal and conclusive evidence of the existence and of the terms of any such regulation.

And it is further ordered, that the said superintendents shall, on the arrival of any British vessel at the port of Canton aforesaid, cause to be delivered to the master, commander, or other principal officer of such vessel, a copy of such regulations; and that every such master, commander, or other officer, together with every other person arriving in or being on board any such ship, shall be bound, and is hereby required, to conform himself to such regulations.

(a) By order in council, dated December 9th, 1833, it is stated, that there shall be a court of justice, with criminal and admiralty jurisdiction, which court shall be holden at Canton, in the said dominions, or on board any British vessel in the port or harbour of Canton; and that the said court shall be holden by the chief superintendent for the time being, appointed, or to be appointed, by His Majesty, under and in pursuance of the said act of Parliament.

And it is further ordered, that the practice and proceedings of the said court upon the trial of all issues of fact or law to be joined upon any indictments or informations to be therein brought or prosecuted shall be conformable to and correspond with the practice and proceedings of the courts of Oyer and Terminer and gaol delivery in England, upon the trial of such issues in such courts, so far as it may be practicable to maintain such conformity and correspondence, regard being had to the difference of local circumstances; and especially it is hereby ordered, that every such trial of any issue of fact, or of mixed fact and law, shall be by the chief superintendent for the time being and a jury of twelve men, and that upon every such trial the examination of witnesses for and against the party or parties charged shall take place *viva voce* in open court; and that the sentence or judgment of the said court upon every such trial, founded upon the verdict of such jury, shall be pronounced in open court by such chief superintendent as the presiding judge thereof.

And whereas it will be necessary to frame and prescribe rules of practice and proceeding to be observed upon all such prosecutions, in order to ascertain how

No superintendent or commissioner appointed under the authority of this act shall accept for or in discharge of his duties any gift, pension, gratuity, or reward, other than the salary which may be granted to him as aforesaid, or be engaged in any trade or traffic for his own benefit, or for the benefit of any other person or persons.

s & 4 W. 4.
c. 93.
Superintend-
ents, &c. not
to accept
gifts or to
trade, § 7.
Tonnage
duty, § 8.

It shall be lawful for His Majesty, by the advice of his privy council, by any order to be issued from time to time, to impose, and to empower such persons as His Majesty in council shall think fit to collect and levy on account of any ship belonging to any of the subjects of His Majesty entering any place where the said superintendents or any of them shall be stationed, such duty on tonnage and goods as shall from time to time be specified in such order, not exceeding in respect of tonnage five shillings for every ton, and not exceeding in respect of goods ten shillings for every one hundred pounds of the value of the same, the fund arising from the collection of which duties shall be appropriated, in such manner as His Majesty in council shall direct, towards defraying the expences of the establishments by this act authorized within the said dominions: Provided always, that every order in council issued by authority of this act shall be published in the London Gazette; and that every such order in council, and the amount

London
Gazette.

for the same can be brought into conformity with the practice and proceeding of His Majesty's courts of Oyer and Terminer and gaol delivery in England, and how far it may be necessary to deviate from such practice and proceeding by reason of the differences of local circumstances; it is therefore further ordered, that such chief superintendent for the time being shall be, and he is hereby authorised, from time to time, but subject to the provisions aforesaid, to promulgate all such rules of practice and proceeding as it may be necessary to adopt and follow upon or previously to the commitment of any person to take his trial in the said court, and respecting the taking of bail for the appearance of any such person at such trial, and respecting the form and manner of preferring and finding indictments, and of exhibiting criminal informations against any persons charged with any crimes or offences before the said court; and respecting the manner of summoning and convening jurors for the trial of such indictments or informations; and respecting qualifications of such jurors, and the mode of summoning and compelling the attendance of witnesses; and respecting the process of the said court, and the mode of carrying the same into execution; and respecting the times and places of holding such courts, and the duties of the respective ministerial officers attending the same, whom he is hereby authorised to appoint provisionally, subject to His Majesty's approbation; and also respecting every other matter and thing connected with the administration of justice therein which it may be found necessary to regulate.

And it is further ordered, that all rules so to be promulgated shall be binding and take effect from the respective days of the dates thereof, but that the same shall, by such chief superintendent, be transmitted to one of His Majesty's principal secretaries of state, for His Majesty's approbation or disallowance, and that any such rule shall cease to be binding, or to have any force or effect from and after the time of which His Majesty's disallowance thereof shall be made known to such chief superintendent for the time being.

And it is further ordered, that a record shall be duly made and preserved of all the proceedings, judgments, and sentences of the said court, which record shall be retained in the custody of an officer of the said court, to be by the chief superintendent specially charged with the performance of that duty.

3 & 4 W. 4,
c. 63.

of the expence incurred, and of duties raised under this act, shall be annually laid before both Houses of Parliament. (a)

(a) By order in council, dated December 9, 1833, it is ordered, that it shall be lawful for the superintendents appointed by virtue of the above act of Parliament for the time being, and for any person or persons duly authorized by them respectively, to recover and receive from all masters or other chief officers, or commanders, of all ships belonging to any of His Majesty's subjects which may enter the port of Canton, or may be trading at that port, the sum or sums of money following; that is to say, in respect to tonnage, the sum of 2s. for every ton as per register of such ships, and so in proportion for any fractional part of a ton; and in respect of goods imported and exported, except bullion, at and after the rate of 7s. for every 100l. of the value of the same.

And it is further ordered, that the value of the goods composing the inward cargoes of such ships shall be fixed by the current market prices of such goods at Canton aforesaid, exclusive of the import duty, and that the value of the goods composing the outward cargoes of such ships shall be estimated by the current market prices at Canton aforesaid of the articles composing the same at the period of shipment, exclusive of the export duties.

And it is further ordered, that if any difference of opinion should arise as to the market prices aforesaid, the same shall be determined and fixed by two indifferent British merchants or subjects residing at the place, one to be chosen and appointed by the said superintendents, or by the persons authorized by them respectively, and the other by the master of the vessel, or by the consignee or shipper of the cargo, which two persons, previously to their entering into the consideration of the subject referred to them, shall appoint a third person, being also a British merchant or subject, residing at the place, to be the umpire in the event of their disagreeing upon the point referred to them; and in case the two persons so chosen shall not agree and award the same within seven days after such appointment, then such third person, so previously chosen and appointed, shall decide and determine the said current market price within the space of three days after the expiration of the seven days, unless it be otherwise mutually agreed upon between the said superintendents or persons authorized by them respectively and the consignee or shipper of the cargo; and such sum shall be paid in either case as shall be agreeable to this order.

And it is further ordered, that all masters, commanders, or other chief officers of all British ships trading to or from the port of Canton aforesaid, and unloading or delivering the ship or any of the cargo there, shall, within forty-eight hours after the arrival of such ship, deliver to the said superintendents, or to the person or persons authorized by them for that purpose respectively, a true manifest in writing, upon oath, specifying the particulars of the whole cargo of such ship so to be unloaded or delivered, or of such part thereof as shall be unloaded or delivered there, and to whom consigned; and, likewise, twenty-four hours before the said masters, commanders, or other chief officers, require the outward clearances or passports for their said ships, they shall deliver to the said superintendents, or to the person or persons authorized by them for that purpose respectively, a true manifest in writing, upon oath, specifying the particulars of the whole cargo of such ship laden there, or of such part thereof as shall have been laden or received on board such ship in the said port of Canton, which oaths the said superintendents, or person or persons authorized by them respectively, are hereby empowered and required to administer gratis upon request.

And it is further ordered, that all bills of lading of such ships shall specify to pay the said monies accordingly under the denomination of "contribution as by China Trade Act, and the Order in Council thereupon issued;" and the persons paying the same shall be reimbursed by the persons to whom the said

If any suit or action be brought against any person for any thing done in pursuance of this act, then such action or suit shall be commenced or prosecuted within six months after the fact committed, and not afterwards, except where the cause of action shall have arisen in any place not within the jurisdiction of any of His Majesty's courts having civil jurisdiction, and then within six months after the plaintiff and defendant shall have been within the jurisdiction of any such court; and the same and every such action or suit shall be brought in the county or place where the cause of action shall have arisen, and not elsewhere, except where the cause of action shall have arisen in any place not within the jurisdiction of any of His Majesty's courts having civil jurisdiction; and the defendant shall be entitled to the like notice, and shall have the like privilege of tendering amends to the plaintiff or plaintiffs, or their agent or attorney, as is provided in actions brought against any justice of the peace for acts done in the execution of his office by an act of 24 Geo. 2, c. 44, intituled "An Act for the rendering Justices of the Peace more safe in the execution of their office, and for indemnifying constables and others acting in obedience to their warrants;" and the defendants in every such action or suit may plead the general issue, and give the special matter in evidence; and if the matter or thing complained of shall appear to have been done under the authority and in execution of this act, or if any such action or suit be brought after the time limited for bringing the same, or be brought and laid in any other county or place than the same ought to have been brought or laid in as aforesaid, then the jury shall find for the defendants; and if the plaintiffs shall become nonsuit, or shall discontinue any action after the defendants shall have appeared, or if a verdict shall pass against the plaintiffs, or if upon demurrer judgment be taken against the plaintiff or plaintiffs, the defendant or defendants shall and may recover treble costs, and have the like remedy for recovery thereof as any defendant or defendants hath or have in any cases of law.

3 & 4 W. 4,
c. 93.
Limitation
of actions,
§ 9.

3 & 4 W. 4,
c. 59.
Privileges of
ships, § 84.

All ships built at any place within the limits of the East India Company's charter prior to January 1, 1816, and which then were

goods shall be consigned, or who shall receive the same, or by their respective freighters; and in case the master or commander of such ship shall neglect to specify the payment of the said monies in the bill or bills of lading as aforesaid, he shall be answerable for the same.

And it is further ordered, that for the better securing and collecting the payment of the said monies herein directed to be levied for the purposes aforesaid, the said superintendents, or the persons authorized by them, shall detain the clearances outward, and all other papers of all such British ships as aforesaid, and not give or deliver any despatch or passport for any such ship until payment be made as required.

And it is hereby further ordered, that no such British ship shall be admitted to entry at any port in any part of His Majesty's dominions, unless the master shall produce to the proper officer of the customs, or other proper officer, the said clearances so to be given on departure from the port of Canton, or from any other port at which such duties as aforesaid ought to have been paid.

And it is further ordered, that all monies to be raised or received by the authority of the said act, and of this present order, shall be appropriated towards defraying the expenses of the said superintendents and of their establishment, and of the officers subordinate to them at Canton.

3 & 4 W. 4,
c. 59.

and have continued ever since to be solely the property of His Majesty's subjects, shall be deemed to be British ships for all the purposes of trade within the said limits, including the Cape of Good Hope.

Certificate of
sugar, § 83.

It shall be lawful for any person, being the shipper of any sugar the produce of some British possession within the limits of the East India Company's charter, to be exported from any place in such possession, to go before the collector or controller or other chief officer of customs at such place, or, if there be no such officer of customs, to go before the principal officer of such place, or the judge or commercial resident of the district, and make and sign an affidavit before him that such sugar was really and *bonâ fide* the produce of such British possession, to the best of his knowledge and belief; and such officer, judge, or resident is hereby authorized and required to administer such affidavit, and to grant a certificate thereof, setting forth in such certificate the name of the ship in which the sugar is to be exported, and the destination of the same.

British pos-
sessions in
America, § 82.

It shall be lawful for the East India Company, *during the continuance of their exclusive privileges of trade* (a), to trade in and export from any place within the limits of their charter any goods for the purpose of being carried to some of His Majesty's possessions in America, and so to carry and to import the same into any of such possessions, and also to carry return cargoes from such possessions to any place within the limits of their charter, or to the United Kingdom; and it shall be lawful for any of His Majesty's subjects, with the *licence* in writing granted under the authority of the said company, to lade in and export from any of the dominions of the Emperor of China any goods, and to lade in and export from any place within the limits of the said company's charter any tea, for the purpose of being carried to some of His Majesty's possessions in America, and also so to carry and to import the same into any of such possessions.

4 Geo. 4,
c. 80.
Lascars and
natives of
India, § 20.

No Asiatic sailors, lascars, or natives of any of the territories, countries, islands, or places within the limits of the charter of the East India Company, although born in territories, countries, islands, or places under the government of His Majesty, or of the East India Company, shall at any time be deemed to be British sailors, seamen, or mariners within the intent and meaning of any act of parliament relating to the navigation of British ships by subjects of His Majesty, for the purpose of entitling any vessel to be deemed to be a British ship navigated according to law, and to have the privileges and advantages of British ships having the master and three-fourths of the mariners British subjects; provided also, that it shall be lawful for His Majesty, by his royal proclamation, upon or after the commencement of any hostilities, to permit all merchant ships, or any other trading vessels, and all privateers, to be manned wholly, or in any such proportions as shall be specified in any such proclamation, with such Asiatic sailors, lascars, or natives, for such periods as shall be specified in any such proclamation.

Proportion
of British
seamen, § 21.

"Whereas lascars and other natives of the East are not deemed to be equal in strength and use to European or other seamen, and the requiring the proportion of three-fourths of British seamen in ships

(a) *Viz.* till April 22, 1834.

having as part of the crew lascars and natives of the East would compel such ships to carry a larger number of British seamen than other ships, or to employ a smaller number of lascars and natives of the East than would be sufficient to make a proper crew;" it is therefore enacted, that any vessel duly registered, manned in part with lascars or natives of India, which shall be commanded by a British master, and navigated by four British seamen, as part of the crew for every hundred tons of her registered burthen, and so in proportion for any part of a hundred tons, shall be deemed to be navigated according to law as to the crew of any such vessel, although the number of such British seamen shall not be equal to the proportion of three-fourths of the whole crew of such vessel.

"And whereas it may not always be possible to procure the due proportion of British seamen at ports in India for vessels sailing from India," it is therefore enacted, that it shall be lawful for any of the governments of the East India Company in India, or for any governor or lieutenant-governor of any colony, territory, or island belonging to His Majesty, within the limits of the said charter, and they are hereby required, on application made by the owner or commander of any vessel, and after having ascertained, by due inquiry, that a sufficient number of British seamen cannot be procured for the crew of any vessel sailing from India, within ten days from such application, to certify the same, and license such vessel to sail and carry on her voyage with a less proportion of British seamen than required by law; and every such ship, having on board such licence, and the proportion of British seamen therein specified, shall be deemed to be navigated according to law, notwithstanding such deficiency of British seamen.

4 Geo. 4, c. 80.
Licence if British seamen wanting, § 22.

Nothing in this or in any other act of parliament shall extend to require any number of British seamen to be on board as part of the crew or mariners of any vessel employed in trade only between places within the limits of the charter of the said company, including the Cape of Good Hope.

Seamen in trade within limits only, § 23.

From and after 1st June, 1824, all the provisions in 54 Geo. 3, c. 134, relative to Asiatic sailors, lascars, or natives of any territories, countries, or places within the limits of the charter of the company, are hereby *repealed*, except as to the recovery of any sum of money which has become or may become due on any bond which may have been or ought to have been entered into before the said day, or of any sum of money which has otherwise become or may become due by virtue of the said act, before the said day.

Former act as to lascars, § 24.

The governor-general of Fort William in Bengal, in council, is hereby required, as soon as may be, to make and publish, and from time to time, as occasion may require, to repeal and alter, and newly to make and publish such regulations, to be observed by masters, officers, and owners of vessels trading under the authority of this act, the crews of which vessels shall be wholly or in part composed of Asiatic sailors, lascars, or natives of any of the territories, countries, islands, or places within the limits of the charter of the company, for the due supply of provisions, clothing, and other necessary accommodation of such Asiatic sailors, lascars, and natives, whilst they shall be on board such vessels, and whilst absent from the countries or places to which they shall respectively belong, and until they shall be carried back to the places

Rules as to masters and crews by governor of Fort William, § 25.

4 Geo. 4,
c. 80.

to which they may belong, or whence they may have been brought, and for the conveyance back of such Asiatic sailors, lascars, or natives, within a reasonable time, to be fixed by such regulations.

Rules bind-
ing, § 26.

All such regulations, until they shall be repealed or altered, shall be observed and performed in like manner as if they had formed part of this act; and a copy of every such regulation, signed and authenticated as such by the secretary of the government of Bengal, or by the secretary of the company, shall be received in and by all courts, justices, and other persons, as full evidence of such regulations.

Lists of las-
cars on ar-
rival in
United King-
dom, § 27.

The master of every vessel trading under the authority of this act, which shall arrive at any port in the United Kingdom of Great Britain or Ireland, and which shall have on board, or which during any part of her voyage shall have had on board, either as part of her crew or in any other character, or for any other reason, any Asiatic sailor, lascar, or native of any of the territories, countries, islands, or places within the limits of the charter of the company, before such vessel shall be admitted to entry, shall make out and exhibit to the principal officers of customs, or other person thereunto lawfully authorized, a true and perfect list and description of every such Asiatic sailor, lascar, or native, which shall then be, or who during any part of her voyage shall have been on board such vessel, with a true account and statement of what shall have become of every such Asiatic sailor, lascar, and native aforesaid, who may have been and shall not then be on board.

Breach of
rules as to
lascars, § 28.

For every breach or non-observance of any regulation to be made in pursuance of this act, in relation to Asiatic sailors, lascars, or natives aforesaid, which shall have happened, and for every omission to make out and exhibit such list, description, account, or statement of all such Asiatic sailors, lascars, or natives, the master and every owner of the vessel on board which any such Asiatic sailor, lascar, or native shall be or shall have been, shall forfeit 10*l*. for every Asiatic sailor, lascar, or native aforesaid, in respect of whom such breach, non-observance, omission, or defect, shall have happened.

Lascar
vagrants,
§ 31.

"And whereas it may happen that Asiatic sailors, lascars, and natives aforesaid, may refuse to accept the maintenance to be provided for them under the regulations before referred to, or to return home in the vessels which may be engaged for that purpose;" it is therefore enacted, that if any such Asiatic sailor, lascar, or native, shall at any time be convicted of an act of vagrancy, under any of the laws in force in the United Kingdom respecting vagrants, it shall be lawful for the justice or magistrate before whom such conviction shall take place to order that he shall be shipped on board any vessel bound to the place, or as near as may be to the place, to which he shall belong, or from which he shall have been brought; and the commander of which shall be willing to take charge of him in order to his being returned thereto, at the expense of the persons liable under any regulation to be made as before mentioned, or of any other person being otherwise willing to defray the same; and it shall be lawful for the commander of any such vessel having taken charge of such vagrant, and he is hereby required, to detain him on board his ship for the voyage for which he shall be shipped.

Actions, § 33.

If any action or suit be commenced against any person for any thing done in pursuance of this act, such action or suit shall be commenced

or prosecuted within three months after the fact committed, and not afterwards, 4 Geo. 4,
c. 80.

If any Asiatic sailor, lascar, or native of any of the territories, countries, islands, or places, within the limits of the charter of the company, having been brought to the United Kingdom on board any vessel not being a ship of war in the service of His Majesty, shall be found within the United Kingdom in distress for want of food, clothing, or other necessaries, it shall be lawful for the company to supply necessary and reasonable relief to such persons, and to maintain them until they shall be sent on board some ship bound for some place within the limits aforesaid; and also to advance the money necessary to procure such persons proper and sufficient passage to their homes or places from which they were brought; and all such sums as the company shall pay for or on account of such relief or maintenance, or passage home, shall constitute and become a joint and several debt due to the company from the commander or owners of such ship, on board whereof such persons shall have been brought into the United Kingdom, and shall be recoverable as so much money paid for the use of such owners in any of the courts of the United Kingdom, or in the East Indies, if the owner shall reside there, in which actions or suits for the recovery of debts may be sued or prosecuted; and in all actions and suits, where the said company shall recover, they shall be entitled to receive full costs of suit.

Distressed
lascars, § 34.

JAPANESE ISLANDS.

PRINCIPAL PORTS.—Nippon (Island), Nangasaki, Ximo, Xicoso (Islands).

Japan, though among the very first countries in Asia with which we have opened a trade, has been for nearly two centuries hermetically sealed against us. It abounds in commercial wealth; and the establishment of an intercourse with it would be in the highest degree desirable, with a view to a more extended consumption of our manufactures. From numerous inquiries I have made of persons who have been resident in that country, I have learnt that its people are most desirous of the renewal of a trade with England, but that the government still remains jealous and adverse to it. The re-establishment of our commercial connexion with that mysterious country will be a work of great delicacy and difficulty.

Letter to the Right Hon. Charles Grant, President of the Board of Control, by Charles Majoribanks, Esq. M.P., 1833.

NEW SOUTH WALES.

PRINCIPAL PORTS.—Port Jackson, Sydney.

The Sydney Government have published a document, by which it appears that the amount of the entered value of imports and exports at the Custom-house, Sydney, from the 1st of January to the 31st of March, 1833, inclusive, was—

Total imports		£154,841
Deduct produce of the fisheries	£48,305	
Trade with New Zealand	2,969	
		51,274
		£103,567
Exports :—		
To the fisheries		3,572
To New Zealand		3,174
To other places		125,384
		£132,130

Making an excess of 28,563*l.* in favour of the exports of one quarter.

VAN DIEMEN'S LAND.

PRINCIPAL PORTS.—Hobart Town, Port Dalrymple.

SOUTH SEA ISLANDS.

PRINCIPAL PORTS.—Friendly Islands, Huhabeine (Island of), Marquesas (Islands), New Britain, New Caledonia, New Hebrides, New Ireland (Islands), Otabeite, Owhyhee (Islands of), Queen Charlotte's Island, Sandwich Islands, Society Islands, Solomon's Island.

PART VII.

AFRICA.

EGYPT.

PORTS ON THE MEDITERRANEAN.

PRINCIPAL PORT.—Alexandria.

TRIPOLI, BARBARY AND MOROCCO.

PRINCIPAL PORTS.—Algiers, Fez, Medea, Mogadore, Sallee, Susa, Tripoli, Tunis, Tangiers,

SENEGAL AND THE COAST from Morocco to the River Gambia.

PRINCIPAL PORTS.—Cape Verde, Goree, Portendic, Senegal.

SIERRA LEONE AND THE COAST from the River Gambia to the River Mesurada.

PRINCIPAL PORTS.—De Loss (Isles), Rio Grande, Sierra Leone, St. Mary.

WINDWARD COAST, from the River Mesurada to Cape Apollonia.

PRINCIPAL PORTS.—Point de Galle, St. Andrew's Bay.

CAPE COAST CASTLE, AND THE GOLD COAST from Cape Apollonia to the Rio Volta,

PRINCIPAL PORTS.—Acra, Anamaboe, Cape Coast Castle, Commendo, Dixcove, Elmina, Mingo, Succonde, St. George.

COAST FROM RIO VOLTA TO CAPE OF GOOD HOPE.

PRINCIPAL PORTS.—Annobon (Island of), Angola, Bonny, Calabar, Cameroen, Fernando Po (Island), Gaboon, Prince's Island, St. Thomas's Island.

CAPE OF GOOD HOPE.

PRINCIPAL PORTS.—Algoa Bay, Cape of Good Hope, Saldanha Bay.

For the purposes of this act (a) the Cape of Good Hope and the territories and dependencies thereof shall be deemed to be within the limits of the East India Company's charter.

In all trade with the British possessions in America, the Cape of Good Hope, and the territories and dependencies thereof, shall be deemed to be within the limits of the East India Company's charter.

It shall be lawful for the shipper of any Wine, the produce of the Cape of Good Hope or of its dependencies, which is to be exported from thence, to go before the chief officer of customs, and make and

3 & 4 W. 4.

c. 56.

Limits of

charter, 9

3 & 4 W. 4,

c. 59.

Limits, § 50.

Certificate of

wine, § 85.

3 & 4 W. 4,
c. 59.

sign an affidavit before him that such wine was really and *bonâ fide* the produce of the Cape of Good Hope or of its dependencies; and such officer is hereby authorised and required to administer such affidavit, and to grant a certificate thereof, setting forth in such certificate the name of the ship in which the wine is to be exported, and the destination of the same.

A report made of the export of colonial produce during the months of July, August, and September, 1833, shows that the value of articles forwarded to Great Britain amounted to 23,215*l.*; to St. Helena, 1,614*l.*; to the Mauritius, 3,299*l.*; to the East Indies, 790*l.*; to South America, 6,017*l.*; to New South Wales, 1,812*l.*; to the Island of Ascension, 142*l.*; amounting in the whole to 36,889*l.*; besides which, goods not of colonial produce, were exported to Great Britain to the value of 4,403*l.*; to St. Helena, 370*l.*; to the Mauritius, 454*l.*; to South America, 1,109*l.*; to New South Wales, 159*l.*; and to the Island of Ascension, 33*l.*; making a total of 6,528*l.*; so that the whole of the exports of the Cape for three months show a total of 43,417*l.*, or at the rate of about 173,000*l.* per annum.

EASTERN COAST from the Colonial Territory of the Cape of Good Hope to the Straits of Bab-el-Mandel.

PRINCIPAL PORTS.—Delagoa Bay, Mozambique.

AFRICAN PORTS ON THE RED SEA.

PRINCIPAL PORTS.—Cosseir, Massuah, Souakim, Suez.

CAPE VERDE ISLANDS.

PRINCIPAL PORTS.—Bravo, Bonavista (Islands of), Fuego (Island), Mayo (Island), St. Antonio, St. Jago, St. Lucia, St. Nicholas, St. Vincent (Islands of).

ST. HELENA.

3 & 4 W. 4,
c. 85, § 112.

The Island of Saint Helena, and all forts, factories, public edifices, and hereditaments whatsoever in the said island, and all stores and property thereon fit or used for the service of the government thereof, shall be vested in His Majesty; and the said island shall be governed by such orders as His Majesty in council shall from time to time issue in that behalf.

MADAGASCAR.

PRINCIPAL PORTS.—Fort Dauphin, Foul Point.

ISLE OF BOURBON.

PRINCIPAL PORTS.—St. Denis, St. Paul.

MAURITIUS.

PRINCIPAL PORTS.—Sechelle Islands, Port Louis.

3 & 4 W. 4,
c. 59,
Footing of
West Indies,
§ 49.

All goods, the growth, produce, or manufacture of the Island of Mauritius, and all goods, which having been imported into the said island shall be imported thence into any part of the United Kingdom of Great Britain and Ireland, or into any possessions of His Majesty, shall be liable, upon such importation into the United Kingdom or into any such possessions respectively, to the payment of the same duties, and shall be subject to the same regulations as the like goods, being of the growth, produce or manufacture of His Majesty's islands in the West Indies, or having been imported into and exported from any of

the said islands, and imported from the same into the said United Kingdom or into any such possessions respectively, would on such importation be liable to the payment of or would be subject unto; and upon the exportation of any goods from the United Kingdom to the Island of Mauritius, such goods shall be liable to the same duties, and shall be entitled to the like drawbacks respectively as would or ought by law to be charged or allowed upon the like goods from the United Kingdom to any of His Majesty's islands in the West Indies; and all goods which shall be imported into or exported from the Island of Mauritius from or to any place whatever, other than the United Kingdom of Great Britain and Ireland, shall, upon such importation or exportation respectively, be liable to the payment of the same duties, and shall be subject to the same regulations, so far as any such regulations can or may be applied, as the like goods would be liable to the payment of or would be subject to upon importation or exportation into or from any of His Majesty's islands in the West Indies; and all ships whatever which shall arrive at or depart from the Island of Mauritius shall be liable to the payment of the same duties and shall be subject to the same regulations as such ships would be liable to the payment of or would be subject to if arriving at or departing from any of His Majesty's islands in the West Indies.

For the purposes of this act (a), the Island of Mauritius shall be deemed to be one of His Majesty's sugar colonies, and placed upon the same footing, in all respects, as His Majesty's islands in the West Indies.

(a) Granting Duties of Customs.

PART VIII.

AMERICA.

BRITISH NORTHERN COLONIES.

HUDSON'S BAY COMPANY'S SETTLEMENT.

PRINCIPAL PORTS.—Fort Albany, Fort George (Columbia River), Fort Vancouver (North West Coast of America), Moose Factory, York Factory.

NEWFOUNDLAND.

PRINCIPAL PORT.—St. John's.

CANADA.

PRINCIPAL PORTS.—Gaspé, Montreal, New Carlisle, Quebec.

TRADE OF THE CANADAS.

In *Neilson's Old Quebec Gazette* is a statement, seven columns in length, of the trade of Lower Canada during the year 1833, showing the exports and imports, as well as the state of the market: The exports are first alluded to, by which it appears that the demand for flour was maintained throughout the season, there being at no period a superabundance. The average price per barrel was 28s. 9d. for fine, and 30s. for superfine. Twelve thousand barrels remained in store, which was considered quite sufficient to supply the demand in Quebec and its vicinity until the spring navigation opened.

The demand for Indian meal had not realised expectation, the price for kiln-dried having never exceeded 18s. per barrel. Several hundred barrels remained on hand.

With regard to wheat, the crops in Lower Canada are stated to have proved of poor quality, and in many parts were a total failure. It sold for 5s. 9d. to 5s. 10d. per minimot. In Upper Canada the harvest was more abundant, and its prices averaged from 6s. to 6s. 3d. per minimot (about 60 lb.)

The last accounts from England being rather discouraging to the dealer in ashes, they were dull of sale, being 22s. to 22s. 6d. per cwt. for pots, and 25s. to 25s. 6d. for pearls. The quantity of ashes during the year was 35,000 barrels, nearly 11,000 less than during 1832.

The most important branch of Canadian export, what they term "lumber" (timber of every kind), is represented as being in a most flourishing condition; the demand for it progressing considerably, and the prospects to the traders in it most satisfactory for the ensuing year. The arrivals during the year were 1,007 vessels, admeasuring 271,147 tons, exceeding that of 1831 by upwards of 11,000 tons, and far greater than any preceding season; and an immense stock was in hand ready for the spring shipments.

Under the head of "New Ships," fourteen square-rigged vessels, averaging 460 tons, are stated to be in progress of building. Two of them were 650 tons each, and intended, it was supposed, for the China trade.

The statement of the exports is closed with an account of the exchange, which mentions that during the previous winter, and up to August, bills on London sold readily at 8½ to 9½ per cent. premium. In that month several failures took place, which so depressed the money market that exchange declined, and purchases were easily made with cash at 6½ to 7; since which period the amount offered was very trifling. Collections were still made with

difficulty, but the banks discounted good paper more freely than they had done for the previous three months.

The statement with regard to imports shows that the quantity of tallow imported was unusually small, owing, it was supposed, to the advanced price of it in the home market.

The supply of coals exceeded that of any former year, keeping pace with the increasing consumption of the country, as this article was rapidly superseding the use of wood in private houses. The best Newcastle coal sold during the season at 18s. to 20s. per chaldron, by the cargo; Smith's coal at 15s. to 17s.; and Scotch coal from 18s. to 22s. 6d., as the steam-vessels preferred this sort to any other. It was supposed that in a few years this article would form an important feature in the imports to Quebec, and at prices more remunerating.

The introduction of coffee by sea had been limited, and the quantity brought from the United States by inland navigation was not great, owing to the low price of inferior teas, which were in great abundance.

Brandy and gin were received in considerable quantities; the latter selling from 4s. 6d. to 5s. 5d. per gallon.

Rum (Jamaica) was selling at 5s. to 5s. 3d. per gallon; and Leeward and Demerara at 4s. to 4s. 3d. The importation of this article had been 2,000 puncheons less than the average of the two preceding years. The stock would be exhausted before the next opening of the navigation.

The supply of sugar had been very moderate, and Muscovado had advanced to 50s. and 52s. 6d. per cwt. The remaining stock was not more than sufficient for the winter.

Business in broad cloths, &c. had not been done in its usual spirit. There was little on hand; but unless the market took a more favourable turn, it was not recommended that large shipments should be made in those commodities.

Herrings had been supplied in excessive abundance, and sold at 18s. to 18s. 6d. per barrel.

Only prime Madeira and Port had met a ready sale. Sherry was in some demand, but at low prices.—*Ed.*

MONTREAL.

A similar statement is furnished of the Montreal market, which shows that the import trade of the season presented but few unusual features, with the exception of West and East India produce generally, which had been rated high during the whole of the season.

The average consumption of rum in the Canadas is reported to be rather over than under 10,000 puncheons, fluctuating materially with a high or low price. When extremely low, it averaged 3s. per gallon. In 1831 the importation of this spirit was 12,386 puncheons, and the price continued low, so much so that the produce of 1832 was only 9,450 puncheons. Prices, accordingly, were only a mere trifle better than in 1831, and as consumption was accelerated by cheapness, the opening of the navigation of 1833 found the market almost bare; and the importation of 1833 having shown a monthly deficiency, an advance had ensued, from 2s. 10d. to 4s. 6d. per gallon.

Ten years ago the consumption of Muscovado sugar scarcely exceeded 1,200 hhds.; but that of the last year is reported to be thrice that quantity, and the price of it had maintained itself.

The importation of molasses was about 300 casks short of the consumption, but the stock on hand being considerable, no inconvenience was suffered, although prices were high.

The consumption of brandy had increased greatly since 1831; previous to which year the consumption amounted to about 700 pipes annually. In the spring of 1832, owing to the circumstance of brandy being considered a safeguard against the cholera, the price advanced enormously, even in the face of a heavy import. In July the markets were quite bare of it, but orders being sent home for a supply, 1,400 pipes arrived before the close of the season, and

were all sold before the ensuing spring. Under the impression that the prices of 1832 would be maintained, a very heavy import, 2,000 pipes, took place in 1833; the price had consequently declined.

Up to 1830 the consumption of gin was 550 pipes; in 1831 it was about the same; in 1832 it was very much reduced; and in 1833 greater than was ever known.

The price of wheat at Montreal, which was sufficiently in demand to remunerate the native grower, was 5s. 8d. to 6s. 6d. per minot. An advance in price was anticipated.—*Ed.*

NEW BRUNSWICK.

PRINCIPAL PORTS.—Miramichi, Restigouche, Richibucto, St. John's, St. Andrew's, St. Peter's, Shediac.

NOVA SCOTIA.

PRINCIPAL PORTS.—Arischat, Bedique, Cumberland, Country-Harbour, Douglas, Gysborough, Halifax, Liverpool, La Havre, Manchester, New Edinburgh, Picton, Pugwash, Ramshag, Shelburne, Sherbrooke, Sydney (Cape Breton), Tatmagush, Yarmouth.

Extract of a letter from the Master of the *Fame*, from London to Halifax and the Mauritius:

Ship Fame, Halifax, August 16th.

Sir,—In consequence of having touched upon one of the ledges of rocks coming down the coast of Nova Scotia, which is not mentioned in either your chart of that coast, corrected up to 1829, or the accompanying book of directions, I think it my duty to inform you of the same. The shoal I allude to lies off Country-harbour, or the Sandwich Bay of Des Barres, from whence it is full ten miles to the nearest point of land. Several others are laid down by him between that and the shore, and two different masters of coasters that I inquired of told me that there was also one three leagues off the same place, which has only twelve feet upon it. The weather was such at the time we struck we could hardly see a quarter of a mile, so that I did not get any bearings; but, from a sight of the land about two hours before, I reckoned myself about six miles from the land, and there is no danger laid down by you beyond two.

I am, &c.

JOHN RICHARDSON.

To Mr. Norie, Leadenhall Street.

STATEMENT of the Population, Produce, and Imports and Exports of the British West Indies, compiled from official documents.

[illegible]

BAHAMAS.

SUNKEN ROCK NEAR THE BAHAMAS.

You will oblige me, as well as my seafaring brethren, traders to or about the Bahama Islands, by causing it to be made public that the brig Lorton, of Liverpool, from St. Domingo to Nassau, on the morning of the 2nd of July, struck on a sunken rock, bearing from Egg Island N. by W. $\frac{1}{2}$ W. 8 miles, and immediately filled with water. The rock is about the size of a boat's bottom, and 6 feet below the surface of the water, with 7 to 8 fathoms of water on both sides of it. The longitude of this rock is by a good chronometer of Messrs. Molineux and Sons, London, $77^{\circ} 1' 15''$, and latitude, by a meridian, altitude of the sun, $25^{\circ} 38'$. The rock is not in any chart which I have seen, and the fishermen in the vicinity of the place report that they did not know of it. When the vessel struck she was going at $7\frac{1}{2}$ knots per hour.

Extract of a letter from Mr. George Duncan, late Commander of the brig Lorton, of Liverpool, to the Secretary of Lloyd's.

HONDURAS.

Proclamations to the following effect have been issued by Colonel Francis Cockburn, the commander-in-chief of that Island:—The first orders that any vessel laden with wood, the growth of a foreign country, shall be duly registered at the public offices of that settlement as at the ports of central America, and that a non-compliance with the terms of the proclamation will subject the vessel to confiscation. The second proclamation is against any wood being cut without the limits of the British settlement, and shipping the same without making any distinction between it and British wood, thereby evading the duties imposed on foreign by British act of Parliament: it further orders that from the date of the proclamation (November 8) the consigner and captain of every ship clearing from that port, laden with mahogany, shall make oath and give bond in the office of the secretary of entry and clearance that the wood shipped on board their several vessels is the growth and produce of lands actually in the occupation of British subjects, and cut within the limits of the settlement. Instructions will be given to clear out foreign wood from this settlement, on the real growth and character of the said wood being stated in the manifest of the cargo.

Letter from Honduras, dated November 20, 1833.

The following letter has been received at Lloyd's:—

Gentlemen,—I sailed from Belize on the 17th of November, 1833, and on the 30th of November, about 8, 40 a.m., saw something on the lee bow, and at about 9 came abreast of it. I with the rest of the officers and passengers saw distinctly that it was a coral rock. We were about 60 yards to the southward of it. I immediately hove the ship to, and lowered down the quarter boat. Unfortunately, the boat swamped, and with some difficulty I got the chief mate and boat's crew on board again. I got some very good sights by an excellent achromatic, and by a very good observation at noon, and by reducing the ship's run, I find that this rock lies in lat. $30^{\circ} 49' 15''$ north, and long. $78^{\circ} 27' 30''$ west from Greenwich. It was about 8 feet above the water, and in the fall of the sea it branched out to the N.N.W. about 30 feet distance.

I remain, gentlemen, your most humble servant,

C. HUNTLY.

BRITISH POSSESSIONS IN GENERAL.

3 & 4 W. 4,
c. 59. § 2.
Importation
and export-
ation of
goods con-
fined to free
ports.

No goods shall be imported into, nor shall any goods, except the produce of the fisheries in British ships, be exported from, any of the British possessions in America by sea from or to any place other than the United Kingdom, or some other of such possessions, except into or from the several ports in such possessions, called "Free Ports," enumerated or described in the table following; viz.

STATEMENT of the Population, Produce, and Imports and Exports of the British West Indies, compiled from official documents.

ISLANDS.	Whites.	Coloured (Free).	Slaves.	Sugar.	Coffee.	Rum.	Value of Exports to Great Britain.	Value of Imports from Great Britain.	Tonnage employed.
Antigua . . .	2,000	3,000	30,000	Cwt. 169,000	Lb. —	Gallons. 160,000	£ 270,000	£ 115,000	Tons. 9,800
Bahamas . . .	4,200	3,000	9,300	—	82,500	—	21,000	50,000	1,400
Barbadoes . . .	15,000	5,100	82,000	322,000	—	27,000	542,000	360,000	17,200
Barbice . . .	550	1,150	21,300	122,000	1,585,000	220,000	371,000	74,000	7,800
Bermuda . . .	3,900	740	4,600	—	—	—	4,000	60,000	600
Demerara . . .	3,000	6,400	70,000	737,000	1,940,000	2,320,000	1,627,000	450,000	55,000
Dominica . . .	850	3,600	15,400	56,000	613,000	63,000	150,000	16,000	3,000
Grenada . . .	800	2,800	24,000	186,000	6,000	330,000	398,000	79,000	12,400
Honduras . . .	250	2,300	2,100	—	—	—	222,000	572,000	11,200
Jamaica . . .	37,000	55,000	323,000	1,396,000	15,460,000	3,506,000	3,653,000	1,800,000	86,000
Montserrat . . .	330	800	6,200	26,000	—	41,000	33,000	8,000	1,300
Nevis . . .	700	2,000	6,600	50,000	—	150,000	80,000	14,000	2,000
St. Kitt's . . .	1,600	3,000	19,300	102,000	—	257,000	203,000	70,000	6,200
St. Lucia . . .	980	3,700	13,600	50,000	83,000	12,000	149,000	32,000	5,300
St. Vincent's . . .	1,300	2,800	23,500	222,000	—	160,000	395,000	82,000	14,400
Tobago . . .	320	1,200	12,500	121,000	—	500,000	165,000	41,000	6,600
Tortola . . .	480	1,300	5,400	16,000	—	—	25,000	3,000	1,300
Trinidad . . .	4,200	16,000	24,000	241,000	—	62,000	355,000	200,000	22,200
Totals . . .	77,460	113,890	692,700	3,816,000	19,769,500	7,808,000	8,603,000	4,085,000	263,700

3 & 4 W. 4,
c. 59.

Privileges
granted to
foreign ships
limited, § 5.

ments respectively to any and such purposes only as shall be expressed in such order.

“And whereas by the law of navigation foreign ships are permitted to import into any of the British possessions abroad, from the countries to which they belong, goods the produce of those countries, and to export goods from such possessions to be carried to any foreign country whatever: and whereas it is expedient that such permission should be subject to certain conditions;” it is therefore enacted, that the privileges thereby granted to foreign ships shall be limited to the ships of those countries which, having colonial possessions, shall grant the like privileges of trading with those possessions to British ships, or which, not having colonial possessions, shall place the commerce and navigation of this country, and of its possessions abroad, upon the footing of the most favoured nation, unless His Majesty by his order in council shall in any case deem it expedient to grant the whole or any of such privileges to the ships of any foreign country, although the conditions aforesaid shall not in all respects be fulfilled by such foreign country: Provided always, that no foreign country shall be deemed to have fulfilled the before-mentioned conditions, or to be entitled to the privileges aforesaid, unless and until His Majesty shall, by some order to be by him made by the advice of his privy council, have declared that such foreign country hath so fulfilled the conditions and is entitled to the said privileges; Provided also, that every order in council in force at the time of the commencement of this act whereby declaration is made of the countries which are entitled in whole or in part to the privileges of the law of navigation herein-before referred to and recited shall continue in force as effectually as if the same had been afterwards made under the authority of this act.

Former acts,
§ 6.

Nothing in this act, or any other act passed in the present session of parliament, shall extend to repeal or in any way alter or affect an act of 4 Geo. 4, c. 77, intituled *An act to authorise His Majesty, under certain circumstances, to regulate the duties and drawbacks on goods imported or exported in foreign vessels, and to exempt certain foreign vessels from pilotage*, nor to repeal or in any way alter or affect an act of 5 Geo. 4, c. 1, among other things, to amend the last mentioned act; and all trade and intercourse between the British possessions and all foreign countries shall be subject to the powers granted to His Majesty by those acts.

Goods pro-
hibited or
restricted to
be imported,
§ 7.

The several sorts of goods enumerated in the table following, are hereby prohibited to be imported or brought, either by sea or by inland carriage or navigation, into the British possessions in America, or shall be so imported or brought only under the restrictions mentioned in such table, according as the several sorts of such goods are set forth therein; viz.

A TABLE OF PROHIBITIONS AND RESTRICTIONS:

Gunpowder,

Arms,

Ammunitions or Utensils of War,

Prohibited to be imported, except from the United Kingdom, or from some other British possession.

Tea,

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c. 59.

Prohibited to be imported, except from the United Kingdom, or from some other British possession in America, unless by the East India Company, or with their licence during the continuance of their exclusive right of trade, viz. April 22, 1834.

Fish, dried or salted,

Oil, Blubber, Fins, or Skins, the produce of creatures living in the sea,

Prohibited to be imported, except from the United Kingdom, or from some other British possession, or unless taken by British ships fitted out from the United Kingdom or from some British possession, and brought in from the fishery, and except Herrings from the Isle of Man, taken and cured by the inhabitants thereof.

Coffee,

Sugar,

Melasses,

Rum,

Being of foreign production, or the production of any place within the limits of the East India Company's charter, prohibited to be imported into any of the British possessions on the continent of South America, or in the West Indies (the Bahama and Bermuda Islands not included), except to be warehoused for exportation only; and may also be prohibited to be imported into the Bahama or the Bermuda Islands by His Majesty's order in council.

Base or counterfeit coin.

Books, such as are prohibited to be imported into the United Kingdom :

Prohibited to be imported.

And if any goods shall be imported or brought into any of the British possessions in America contrary to any of the prohibitions or restrictions mentioned in such table in respect of such goods, the same shall be forfeited; and if the ship in which such goods be imported be of less burthen than seventy tons, such ship shall also be forfeited.

Goods con-
trary to law.

All coffee, sugar, melasses, and rum (although the same may be of the British plantations) exported from any of the British possessions in America, into which the like goods of foreign production can be legally imported, shall upon subsequent importation thence into any of the British possessions in America, into which such goods, being of foreign production, cannot be legally imported, or into the United Kingdom, be deemed to be foreign production, and shall be liable, on such importation respectively, to the same duties or the same forfeitures as articles of the like description, being of foreign production, would be

Articles,
though Brit-
ish, deemed
foreign in
certain cases,
§ 8.

3 & 4 W. 4,
c. 50.

liable to, unless the same shall have been warehoused under the provisions of this act, and exported from the warehouse direct to such other British possession, or to the United Kingdom, as the case may be.

Duties of im-
portation, §9.

There shall be paid unto His Majesty the several duties of customs, as the same are respectively set forth in the table of duties herein-after contained, upon goods imported or brought into any of His Majesty's possessions in America.

TABLE OF DUTIES.

DUTIES payable upon spirits, being of the growth, production, or manufacture of the United Kingdom, or of any of the British possessions in America or the West Indies, imported into Newfoundland or Canada.

SPIRITS; *viz.*

— imported into Newfoundland; *viz.*

... the produce of any of the British posses- sions in South America or the West Indies; <i>viz.,</i>	£. s. d.
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... imported from any British pos- session in America, or from the United Kingdom, the gallon . . .	0 0 6
---	-------

Imported from any other place, to be
deemed foreign, and to be charged
with duty as such.

... the produce of any British possession in North America, or of the United Kingdom, and imported from the United Kingdom, or from any British possession in America, the gallon . . .	0 1 6
---	-------

Imported from any other place, to be
deemed *foreign*, and to be charged
with duty as such.

— imported into Canada; *viz.*

... the produce of any British possession in South America or the West Indies, and imported from any British possession in America, or from the United Kingdom, the gallon . . .	0 0 6
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Imported from any other place, to be
deemed *foreign*, and to be charged
with duty as such.

Note.—When imported from the United Kingdom,
this duty is not to be abated upon the ground
of any duty under any colonial law.

DUTIES payable upon goods, *not* being of the growth, production, or manufacture of the United Kingdom, or of any of the British possessions in America, imported or brought into any of the British possessions in America, by sea or by inland carriage or navigation.

— Imported into the British possessions in the
West Indies or on the continent of South

STATEMENT of the Population, Produce, and Imports and Exports of the British West Indies, compiled from official documents.

ISLANDS.	Whites.	Coloured (Free).	Slaves.	Sugar.	Coffee.	Rum.	Value of Exports to Great Britain.	Value of Imports from Great Britain.	Tonnage employed.*
Antigua . . .	2,000	3,000	80,000	Cwt. 169,000	Lb. —	Gallons. 160,000	£ 270,000	£ 115,000	Tons. 9,800
Bahamas . . .	4,200	3,000	9,300	—	82,500	—	21,000	59,000	1,400
Barbadoes . . .	15,000	5,100	82,000	822,000	—	27,000	542,000	360,000	17,200
Berbice . . .	550	1,150	21,300	122,000	1,585,000	220,000	871,000	74,000	7,800
Bermuda . . .	3,000	740	4,600	—	—	—	4,000	60,000	600
Demerara . . .	3,000	6,400	70,000	797,000	1,940,000	2,320,000	1,627,000	450,000	55,000
Dominica . . .	850	3,600	15,400	56,000	613,000	68,000	150,000	16,000	3,000
Grenada . . .	800	2,800	24,000	166,000	6,000	890,000	898,000	79,000	12,400
Honduras . . .	250	2,300	2,100	—	—	—	222,000	572,000	11,200
Jamaica . . .	37,000	55,000	323,000	1,396,000	15,460,000	3,506,000	3,638,000	1,800,000	86,000
Montserrat . . .	550	800	6,200	26,000	—	41,000	83,000	8,000	1,300
Nevis . . .	700	2,000	6,600	50,000	—	150,000	80,000	14,000	2,000
St. Kitt's . . .	1,000	3,000	19,200	102,000	—	237,000	203,000	70,000	6,200
St. Lucia . . .	980	3,700	13,600	50,000	83,000	12,000	149,000	32,000	5,500
St. Vincent's . . .	1,300	2,800	28,500	222,000	—	160,000	893,000	82,000	14,400
Tobago . . .	520	1,200	12,500	121,000	—	500,000	163,000	41,000	6,600
Trinidad . . .	4,200	1,300	5,400	16,000	—	—	25,000	3,000	1,300
Trinidad . . .	4,200	16,000	24,000	241,000	—	62,000	353,000	200,000	22,200
Total . . .	77,400	113,800	692,700	3,816,000	19,769,500	7,806,000	8,603,000	4,085,000	263,700

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c. 50.

DUTIES, *continued.*

£. s. d.

— Imported into New Brunswick, Nova Scotia, or Prince Edward's Island; <i>viz.</i>			
— Wheat Flour, the barrel	0	5	0
— Beef and Pork, salted, of all sorts the cwt.	0	12	0
.... fresh, brought by land or inland navigation			Free.
— Imported into any British possessions in America; <i>viz.</i>			
— Spirits; <i>viz.</i>			
.... Brandy, Geneva, or Cordials, and other spirits, except Rum, the gallon	0	1	0
.... and further, the amount of any duty payable for the time being on spirits the manufacture of the United Kingdom.			
.... Rum, the gallon	0	0	6
.... and further, the amount of any duty payable for the time being on rum of the British possessions in South America or the West Indies.			
N. B.—Rum, although British, if imported from any British possession in which foreign rum is not prohibited, is treated as <i>foreign</i> , unless it had been warehoused, and exported from the warehouse.			
— Wine in bottles, the tun	7	7	0
.... and further, the 100 <i>l.</i> value	7	10	0
.... and on the bottles, the dozen	0	1	0
.... bottled in and imported from the United Kingdom the 100 <i>l.</i> value	7	10	0
.... the bottles			Free.
— Wine not in bottles the 100 <i>l.</i> value	7	10	0
.... imported into the British possession in North America from Gibraltar or Malta, subject to no higher duty than if imported from the United Kingdom; <i>viz.</i> one tenth of the duty remitted.			
— Coffee, the cwt.	0	5	0
— Cocoa, the cwt.	0	5	0
— Sugar, the cwt.	0	5	0
— Melasses, the cwt.	0	3	0
.... and further, the amount of any duty payable for the time being on coffee, cocoa, sugar, and melasses respectively, being the produce of the British possessions in South America or the West Indies.			

Clocks and Watches	}	The 100 <i>l.</i> value	30	0	0
Leather Manufactures					
Linen					
Musical Instruments					
Wires of all sorts					

Books and Papers	} the 100l. value	£.	s.	d.	3 & 4 W. 4, c. 50.
Silk Manufactures		30	0	0	
Glass Manufactures	} The 100l. value	20	0	0	
Soap					
Refined Sugar					
Sugar Candy					
Tobacco, manufactured					
Cotton Manufactures					

The following goods shall pay the 100l. value, £7 10s. 0d.

Alabaster	Marble, rough and worked
Anchovies	Mosaic work
Argol	Medals
Aniseed	Musk
Amber	Maccaroni
Almonds	Nuts of all kinds
Brimstone	Oil of Olives
Botargo	Oil of Almonds
Boxwood	Orris root
Currants	Ostrich feathers
Capers	Ochres
Cascacoo	Orange buds and peel
Cummin seed	Olives
Coral	Pitch
Cork	Pickles in jars and bottles
Cinnabar	Paintings
Dates	Pozzolana
Essence of Bergamot	Pumice stone
— of Lemon	Punk
— of Roses	Parmasan cheese
— of Citron	Pickles
— of Oranges	Prints
— of Lavender	Pearls
— of Rosemary	Precious stones, except Diamonds
Emery stone	Quicksilver
Fruit, preserved in sugar or brandy	Raisins
Figs	Sausages
Honey	Sponges
Iron in bars, unwrought, and pig iron	Tar
Juniper berries	Turpentine
Incense of frankincense	Vermillion
Lava and Malta stone for building	Vermicelli
Lentils	Whetstones.

GOODS, not otherwise charged with duty, and not herein declared to be free of duty, the 100l. value 15 0 0

GOODS DUTY FREE, viz.

Coin, Bullion, and Diamonds
Horses, Mules, Asses, Neat Cattle, and all other Live Stock
Tallow and Raw Hides

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GOODS, DUTY FREE, *continued.*

- Rice
- Corn and Grain, unground
- Biscuit or Bread
- Meal or Flour, except Wheat Flour
- Fresh Meat
- Fresh Fish
- Carriages of Travellers
- Wheat Flour
- Beef and Pork
- Hams and Bacon
- Wood and Lumber
- Wood and Lumber imported into New Brunswick, Nova Scotia, or Prince Edward's Island
- Hay and Straw
- Fruit and Vegetables, fresh
- Salt
- Cotton Wool
- Goods, the produce of places within the limits of the East India Company's Charter, imported from those places, or from the United Kingdom, or from some place in the British dominions
- Herrings taken and cured by the inhabitants of the Isle of Man and imported from thence
- Lumber, the produce of and imported from any British possession on the West Coast of Africa
- Any sort of Craft, Food and Victuals, except Spirits, and any sort of Clothing, and Implements and Materials, fit and necessary for the British Fisheries in America, imported into the place at or from whence such Fishery is carried on
- Drugs
- Gums or Resins
- Dye Wood and Hard Wood
- Cabinet-makers' wood
- Tortoiseshell
- Hemp, Flax, and Tow
- Seeds, Wheat Flour, Fruits, Pickles, Woods of all sorts, Oakum, Pitch, Tar, Turpentine, Ochres, Brimstone, Sulphur, Vegetable Oils, Burr Stones, Dog Stones, Hops, Cork, Sago, Tapioca, Sponge, Sausages, Cheese, Cider, Wax, Spices, Tallow.
- All goods imported from the United Kingdom, after having there paid the duties of consumption, and being exported from thence without drawback.

} imported into Canada

} Imported direct from the Warehouse in the United Kingdom.

ABATEMENT OF DUTY IN CERTAIN CASES.

And if any of the goods herein-before mentioned shall be imported through the United Kingdom (having been warehoused therein, and exported from the warehouse, or the duties thereon, if there paid, having been drawn back), one tenth part of the duties herein imposed shall be remitted in respect of such goods.

Nothing in this act or in any other passed in the present session of 3 & 4 W. 4, parliament shall extend to repeal or abrogate, or in any way to alter or affect an act of 18 Geo. 3, c. 12, intituled *An act for removing all doubts and apprehensions concerning Taxation by the Parliament of Great Britain in any of the Colonies, Provinces, and Plantations in North America and the West Indies, and for repealing so much of an act made in the seventh year of the reign of His present Majesty as imposes a duty on Tea imported from Great Britain into any Colony or Plantation in America, as relates thereto*; nor to repeal or in any way alter or affect any act now in force which was passed prior to the last-mentioned act, and by which any duties in any of the British possessions in America were granted and still continue payable to the crown; nor to repeal or in any way alter or affect an act of 31 Geo. 3, c. 31, intituled *An act to repeal certain parts of an act passed in the fourteenth year of His Majesty's reign, intituled 'An act for making more effectual provisions for the government of the Province of Quebec in North America, and to make further provisions for the government of the said Province.'* Former acts, § 10.

The duties imposed by any of the acts herein-before mentioned, passed prior to the said act of 18 Geo. 3, shall be received, accounted for, and applied for the purposes of those acts: Provided, that no greater proportion of the duties imposed by this act, except as herein-before excepted, shall be charged upon any article which is subject also to duty under any of the said acts, or subject also to duty under any colonial law, than the amount, if any, by which the duty charged by this act shall exceed such other duty or duties: Provided nevertheless, that the full amount of the duties mentioned in this act, whether on account of such former acts, or on account of such colonial law, or on account of this act, shall be levied and recovered and received under the regulations and by the means and powers of this act. Duties imposed by former acts, § 11.

All sums of money granted by this act, either as duties, penalties, or forfeitures, in the British possessions in America, shall be deemed to be sterling money of Great Britain, and shall be paid to the amount of the value which such nominal sums bear in Great Britain; and such moneys may be taken according to the proportion and value of five shillings and sixpence the ounce in silver; and all duties shall be paid in every part of the British possessions in America according to British weights and measures in use on July 6th, 1825; and in all cases where such duties are imposed according to any specific quantity or any specific value, the same shall be deemed to apply in the same proportion to any greater or less quantity or value; and all such duties shall be under the management of the commissioners of customs. Currency, weights and measures, § 12. Management.

All duties paid by collector to treasurer of colony in which levied. How duties to be accounted for, § 13.

“And whereas in some of His Majesty's possessions abroad certain duties of tonnage, are by acts of the local legislatures of such possessions, made payable in respect of or are levied upon British vessels, to which duties the like vessels built within such possessions, or owned by persons resident there, are not subject;” it is enacted, That there shall be paid at the several British possessions abroad upon all vessels built in any such possessions, or owned by any persons there resident, other than coasting or droguing vessels employed in coasting or droguing, the like duties of tonnage and shipping dues as are or shall be payable British vessels subject to equal duties except coasting vessels, § 14.

3 & 4 W. 4, in any such possessions upon the like British vessels built in other parts of His Majesty's dominions, or owned by persons not resident in such possessions.

Drawback on spirits exported from Newfoundland to Canada, &c. § 15.

There shall be allowed upon the exportation from Newfoundland to Canada of rum or other spirits being the produce of the British possessions in South America or the West Indies a drawback of the full duties of customs which shall have been paid upon the importation thereof from any of the said places into Newfoundland, provided proof on oath be made to the satisfaction of the collector and controller of the customs at the port whence such rum or other spirits shall be so exported, that the full duties on the importation of such rum or other spirits at the said port had been paid, and that a certificate be produced under the hands and seals of the collector and controller of the customs at Quebec, that such rum or other spirits had been duly landed in Canada: Provided, that no drawback shall be allowed upon any such rum or other spirits unless the same shall be shipped within one year from the day of the importation of the same, nor unless such drawback shall be duly claimed within one year from the day of such shipment.

Limitation.

Report of ship and cargo on arrival, § 16.

The master of every ship arriving in any of the British possessions in America, or the Islands of Guernsey, Jersey, Alderney, or Sark, whether laden or in ballast, shall come directly, and before bulk be broken, to the custom house for the port or district where he arrives, and there make a report in writing to the collector or controller, or other proper officer, of the arrival and voyage of such ship, stating her name, country, and tonnage, and if British, the port of registry, the name and country of the master, the country of the owners, the number of the crew, and how many are of the country of such ship, and whether she be laden or in ballast, and if laden the marks, numbers, and contents of every package and parcel of goods on board, and where the same was laden, and where and to whom consigned, and where any and what goods, if any, had been unladen during the voyage, as far as any of such particulars can be known to him; and the master shall further answer all such questions concerning the ship and the cargo and the crew and the voyage as shall be demanded of him by such officer; and if any goods be unladen from any ship before such report be made, or if the master fail to make such report, or make an untrue report, or do not truly answer the questions demanded of him, he shall forfeit 100*l.*; and if any goods be not reported, such goods shall be forfeited.

Entry outwards of ship for cargo, § 17.

The master of every ship bound from any British possession in America, or the Islands of Guernsey, Jersey, Alderney, or Sark, shall, before any goods be laden therein, deliver to the collector or controller, or other proper officer, an entry outwards under his hand of the destination of such ship, stating her name, country, and tonnage, and if British the port of registry, the name and country of the master, the country of the owners, the number of the crew, and how many are of the country of such ship; and if any goods be laden on board any ship before such entry be made, the master of such ship shall forfeit 50*l.*; and before such ship depart the master shall bring and deliver to the collector or controller, or other proper officer, a content in writing under his hand of the goods laden, and the names of the respective shippers and consignees of the goods, with the marks and numbers of the pack-

ages or parcels of the same, and shall make and subscribe a declaration to the truth of such content as far as any of such particulars can be known to him; and the master of every ship bound from any British possession in America, or from the Islands of Guernsey, Jersey, Alderney, or Sark, whether in ballast or laden, shall before departure come before the collector or controller, or other proper officer, and answer upon oath all such questions concerning the ship, and the cargo, if any, and the crew, and the voyage, as shall be demanded of him by such officer; and thereupon the collector and controller or other proper officer, if such ship be laden, shall make out and give to the master a certificate of the clearance of such ship for her intended voyage, containing an account of the total quantities of the several sorts of goods laden therein, or a certificate of her clearance in ballast, as the case may be; and if the ship depart without such clearance, or if the master shall deliver a false content, or shall not truly answer the questions demanded of him, he shall forfeit 100*l*.

3 & 4 W. 4,
c. 59.

Clearance of
ship for
voyage.

No goods shall be stated in such certificate of clearance of any ship from any British possession in America to be the produce of such possessions, unless such goods shall have been expressly stated so to be in the entry outwards of the same; and all goods not expressly stated in such certificate of clearance to be the produce of the British possessions in America shall, at the place of importation in any other such possessions, or in the United Kingdom, be deemed to be of foreign production.

Goods not
stated in
certificate,
§ 18.

Whenever any ship shall be cleared out from any port in Newfoundland, or in any other part of His Majesty's dominions, for the fisheries on the banks or coasts of Newfoundland or Labrador, or the dependencies thereof, without having on board any article of traffic, (except only such provisions, nets, tackle, and other things as are usually employed in and about the said fishery, and for the conduct and carrying on of the same,) the master of any such ship shall be entitled to demand from the collector or other principal officer of customs at such port a certificate under his hand that such ship hath been specially cleared out for the Newfoundland fishery; and such certificate shall be in force for the fishing season for the year in which the same may be granted, and no longer; and upon the first arrival in any port in Newfoundland, or its dependencies, of any ship having on board any such certificate, a report thereof shall be made by the master of such ship to the principal officer of customs at such port, and all such ships having such certificate which has been so reported, and being actually engaged in the said fishery, or in carrying coastwise to be landed or put on board any other ships engaged in the said fishery any fish, oil, salt, provisions, or other necessities for the use and purposes thereof, shall be exempt from all obligation to make an entry at or obtain any clearance from any custom house at Newfoundland upon arrival at or departure from any of the ports or harbours of the said colony or its dependencies during the continuance of the fishing season for which such certificate may have been granted; and previously to obtaining a clearance at the end of such season for any other voyage at any of such ports, the master of such ship shall deliver up the before-mentioned certificate to the principal officer of customs of such port: Provided always, that in case any such ship shall have on board, during the time

Newfound-
land fishing
certificates
in lieu of
clearance,
§ 19.

Certificate to
be delivered
up.

s & 4 W. 4,
c. 59.
Ships with
other articles
on board.

the same may be engaged in the said fishery, any goods whatsoever other than fish, seals, oil made of fish or seals, salt, provisions, and other things, being the produce of or usually employed in the said fishery, such ship shall forfeit the said fishing certificate, and shall thenceforth become subject to the same regulations as ships in general are subject to.

Certificate of
production
for sugar,
coffee, cocoa,
or spirits.
§ 29.
Oath of
grower.

Before any sugar, coffee, cocoa, or spirits shall be shipped for exportation in any British possession in America or in the Island of Mauritius, as being the produce of such possession or of such island, the proprietor of the estate on which such goods were produced, or his known agent, shall make and sign an affidavit in writing before the collector or controller at the port of exportation, or before one of His Majesty's justices of the peace, or other officer duly authorised to administer such oath, residing in or near the place where such estate is situated, declaring that such goods are the produce of such estate; and such affidavit shall set forth the name of the estate, and the description and quantity of the goods, and the packages containing the same, with the marks and numbers thereon, and the name of the person to whose charge at the place of shipment they are to be sent; and if any justice of the peace or other officer aforesaid shall subscribe his name to any writing purporting to be such affidavit, unless the person purporting to make such affidavit shall actually appear before him and be sworn to the truth of the same, such justice of the peace or officer shall forfeit for any such offence 50/.

Declaration
of exporter.

such goods shall deliver such affidavit to the collector or controller or other proper officer, and shall make and subscribe a declaration before him that the goods which are to be shipped by virtue of such entry are the same as are mentioned in such affidavit; and the master of the ship in which such goods shall be laden shall, before clearance, make and subscribe a declaration before the collector or controller that the goods shipped by virtue of such entry are the same as are mentioned and intended in such affidavit, to the best of his knowledge and belief; and thereupon the collector and controller, or other proper officer, shall sign and give to the master a certificate of production, stating that proof has been made, in manner required by law, that such goods (describing the same) are the produce of such British possession or of such island, and setting forth in such certificate the name of the exporter and of the exporting ship, and of the master thereof, and the destination of the goods; and if any sugar, coffee, cocoa, or spirits be imported into any British possession in America, as being the produce of some other such possession or of such island, without such certificate of production, the same shall be forfeited.

Goods with-
out certifi-
cate.

Certificate of
production
on re-export-
ation from
another
colony, § 30.

Before any sugar, coffee, cocoa, or spirits shall be shipped for exportation in any British possession in America, as being the produce of some other such possession, the person exporting the same shall, in the entry outwards, state the place of the production, and refer to the entry inwards and landing of such goods, and shall make and subscribe a declaration before the collector or controller to the identity of the same; and thereupon, if such goods shall have been duly imported with a certificate of production within twelve months prior to the shipping for exportation, the collector and controller shall sign and give to the master a certificate of production founded upon and referring to

the certificate of production under which such goods had been so s & 4 W. 4. imported, and containing the like particulars, together with the date of c. 59. such importation.

It shall be lawful to bring or import by land or by inland navigation Goods brought overland or by inland navigation, § 31. into any of the British possessions in America, from any adjoining foreign country, any goods which might be lawfully imported by sea into such possession from such country, and so to bring or import such goods in the vessels, boats, or carriages of such country, as well as in British vessels, boats, or carriages.

No vessel or boat shall be admitted to be a British vessel or boat on any of the inland waters or lakes in America, except such as shall have been built at some place within the British dominions, and shall be wholly owned by British subjects, and shall not have been repaired at any foreign place to a greater extent than in the proportion of ten shillings for every ton of such vessel or boat at any one time: Provided always, that nothing herein-before contained shall extend to prevent the employment of any vessel or boat as a British vessel or boat on such inland waters or lakes which shall have wholly belonged to British subjects before July 5, 1825, and which shall not have been since that day repaired as aforesaid in any foreign place. What vessels deemed British on the lakes in America, § 32.

It shall not be lawful so to bring or import any goods, except into some port or place of entry at which a custom house now is or hereafter may be lawfully established: Provided also, that it shall be lawful for the governor, lieutenant-governor, or person administering the government of any of the said possessions respectively, by the advice and consent of the executive council thereof for the time being, if any executive council be there established, from time to time to diminish or increase, by proclamation, the number of ports or places of entry Fresh ports. which are or hereafter may be appointed in such province for the entry of goods brought or imported as aforesaid.

The duties imposed by this act shall be ascertained, levied, and recovered for all goods so brought or imported in the same manner, and under the same rules and forfeitures, as the duties on the like goods imported by sea may be ascertained, levied, or recovered, as far as the same are applicable; and if any goods be brought or imported contrary hereto, or if any goods so brought or imported be removed from the station or place appointed for the examination of such goods by the officers of customs before all duties payable thereon shall have been paid or satisfied, such goods shall be forfeited, together with the vessel, boat, or carriage, and the horses or other cattle, in or by which such goods shall have been so imported or brought, or so removed. Duties to be collected, § 34.

The same tonnage duties shall be paid upon all vessels or boats of the United States of America importing any goods into either of the provinces of Upper or Lower Canada as are or may be for the time being payable in the United States of America on British vessels or boats entering the harbours of the state from whence such goods shall have been imported. Duties on boats, § 35.

"And whereas it is expedient to constitute and appoint some of the free ports and other ports in America to be free warehousing ports or to be warehousing ports for all or any of the goods which may be legally imported into the said ports respectively; and it is also expedient to empower His Majesty to constitute and appoint from time Free warehousing ports, § 36.

3 & 4 W. 4,
c. 59.

to give such directions and make such regulations touching the trade and commerce to and from any British possessions on or near the continent of Europe, or within the Mediterranean Sea, or in Africa, or within the limits of the East India Company's charter, (excepting the possessions of the said Company), as to His Majesty in council shall appear most expedient and salutary, any thing in this act to the contrary notwithstanding; and if any goods be imported or exported in any manner contrary to such order of His Majesty in council, the same shall be forfeited, together with the ship importing or exporting the same.

British coals,
§ 91.

It shall not be lawful for any person to re-export from any of His Majesty's possessions abroad to any foreign place any coals the produce of the United Kingdom, except upon payment of the duty to which such coals would be liable upon exportation from the United Kingdom to such foreign place; and no such coals shall be shipped at any of such possessions, to be exported to any British place, until the exporter or the master of the exporting vessel shall have given bond, with one sufficient surety, in double the value of the coals, that such coals shall not be landed at any foreign place.

Documents
counter-
feited or fal-
sified, § 92.

If any person shall, in any of His Majesty's possessions abroad, counterfeit or falsify, or wilfully use when counterfeited or falsified, any entry, warrant, cocket, transire, or other document for the unlading, lading, entering, reporting, or clearing any ship, or for the landing, shipping, or removing of any goods, stores, baggage, or article whatever, or shall by any false statement procure any writing or document to be made for any such purposes, or shall falsely make any oath or affirmation required by any act for regulating the trade of the British possessions abroad, or shall forge or counterfeit a certificate of the said oath or affirmation, or shall publish such certificate knowing the same to be so forged or counterfeited, every person so offending shall for every such offence forfeit 200*l.*; and such penalty shall and may be prosecuted, sued for, and recovered in like manner and by such ways and means as any penalty may be prosecuted, sued for, and recovered under the provisions and directions of the said last-mentioned act.

Prosecution.

3 & 4 W. 4,
c. 101.
How tea
may be im-
ported, § 2.

It shall be lawful to import any tea into the British possessions of America, from the Cape of Good Hope and places eastward of the same to the straits of Magellan, or from the United Kingdom, and not from any other place, in such and the like manner as if the same were set forth in an act passed in the present session of parliament to regulate the trade of the British possessions abroad.

3 & 4 W. 4,
c. 59.
Dutch pro-
prietors may
supply their
estates from
Holland,
§ 51.

It shall be lawful for any of the subjects of the king of the Netherlands, being Dutch proprietors in the colonies of Demerara and Essequibo and of Berbice, to import in Dutch ships, from the Netherlands into the said colonies, all the usual articles of supply for their estates therein, and also wine imported for the purposes of medicine only, and which shall be liable to a duty of ten shillings per ton, and no more; and in case seizure be made of any articles so imported, upon the ground that they are not such supplies, or are for the purpose of trade, the proof to the contrary shall lie on the Dutch proprietor importing the same, and not on the seizing officer: Provided that if sufficient security by bond be given in court to abide the decision of the

commissioners of customs upon such seizure, the goods so seized shall be admitted to entry and released. § 4 W. 4, c. 59.

It shall not be lawful for such Dutch proprietor to export the produce of their estates to the United Kingdom, or to any of His Majesty's sugar colonies in America, except under the conditions hereinafter provided. Conditions, § 52.

All subjects of His Majesty the king of the Netherlands resident in His said Majesty's European dominions, who were at the date of the signature of the convention between His late Majesty King George the Third and the King of the Netherlands, dated August 12, 1815, proprietors of estates in the said colonies, and all subjects of His said Majesty who may hereafter become possessed of estates then belonging to Dutch proprietors therein, and all such proprietors as being then resident in the said colonies, and being natives of His said Majesty's dominions in the Netherlands, may have declared, within three months after the publication of the aforesaid convention in the said colonies, that they wish to continue to be considered as such, and all subjects of His said Majesty the King of Netherlands who may be the holders of mortgages of estates in the said colonies made prior to the date of the convention, and who may under their mortgage deeds have the right of exporting from the said colonies to the Netherlands the produce of such estates, shall be deemed Dutch proprietors under the provisions of this act; provided that where both Dutch and British subjects have mortgages upon the same property in the said colonies, the produce to be consigned to the different mortgagees shall be in proportion to the debts respectively due to them. Who deemed Dutch proprietors, § 53.
Proprietors of estates.
Holders of mortgages.

If any such person shall make and sign a declaration in writing, attested by two credible witnesses, setting forth that he is desirous and has elected not to be deemed to be a Dutch proprietor within the meaning of the said act in respect of any such estate or mortgage to be mentioned and named in such declaration, and shall cause such declaration to be delivered to the commissioners of customs, such person shall thenceforth be no longer nor again deemed a Dutch proprietor within the meaning of the said act in respect of the estate or mortgage so mentioned in such declaration, and such declaration shall have effect in respect of any goods the produce of any such estate of which such person, so far as relates to those goods, was a Dutch proprietor, although such goods may have been exported from the colony before the delivering of such declaration as aforesaid. Persons not wishing to be considered Dutch proprietors, § 54.

FOREIGN WEST INDIES.

PRINCIPAL PORTS.—Hayti, Cuba, Porto Rico, Guadaloupe, Martinique, Curaçoa, St. Bartholomew, St. Croix, St. Martin, St. Thomas, Cayenne, Surinam.

ST. CROIX.

An ordinance respecting shipping and commerce in the Island of St. Croix, dated "Copenhagen, 6th June, 1833," has recently been promulgated at St. Croix, declaring that island a free port. With regard to shipping, it is made known, that "all vessels, without exception, Danish or foreign, either from Danish or foreign parts, shall, in virtue of this ordinance, have free admittance at St. Croix, and may discharge or load cargoes in the port of Christiansted or the road of Frederiksted." On the importation of goods, Danish or foreign, the following exemp-

tions from duty are directed, viz :—"Corn meal, Indian corn, rum puncheons, staves, heading and hoops for sugar hogsheads and rum puncheons, copper nails, hoes, bills, utensils for boiling sugar and distilling rum, fire-bricks, mules, and asses. Provisions and fresh fruits, such as yams, cassava, bananas, oranges, &c., brought from foreign West India islands; West Indian colonial produce, with the exception of coffee and tobacco, on which duty will be paid."

s & 4 W. 4,
c. 59.

Communica-
tion with Ja-
maica, § 55.

ST. DOMINGO, OR HAYTI.

No British merchant ship shall sail from any place in the Island of Jamaica to any place in the Island of Saint Domingo, nor from any place in the Island of Saint Domingo to any place in the Island of Jamaica, under the penalty of the forfeiture of such ship, together with her cargo; and no foreign ship which shall have come from, or shall in the course of her voyage have touched at, any such place in the Island of Saint Domingo, shall come into any port or harbour in the Island of Jamaica; and if any such ship having come into any such port or harbour, shall continue there for forty-eight hours after notice shall have been given by the officer of customs to depart therefrom, such ship shall be forfeited; and if any person be landed in the Island of Jamaica from on board any ship which shall have come from or touched at the Island of Saint Domingo, except in case of urgent necessity, or unless *licence* shall have been given by the governor of Jamaica to land such person, such ship shall be forfeited, together with her cargo.

UNITED STATES OF AMERICA.

PRINCIPAL PORTS.—Annapolis, Alexandria, Amelia Island, Boston, Blakely, Baltimore, Beaufort, City Point, Charleston, Darien, Georgetown (Columbia), Long Island, Mobile, Nantucket, New Bedford, New Orleans, Newhaven, New York, Norfolk, Penobscot, Providence, Portsmouth, Philadelphia, Petersburg, Pensacola, Rhode Island, Richmond, Savannah, St. Mary's (Georgia), St. Augustine, Wilmington.

RECIPROCITY TREATY.

By order in council, dated October 15th, 1832, it is declared, that the United States of America are some of the foreign powers with which any reciprocity treaties are subsisting. See page 24.

TARIFF (a)

Of Duties payable on the Importation of Foreign Goods into the United States of America, viz.

	per cent.		per cent.
Acetate of lead . . .	5 cts. lb.	Amber . . .	Free.
Acids, muriatic and tar-		Amber beads . . .	15
tartic . . .	12½	Ambergis . . .	Free
Adzes . . .	30	Aloes . . .	Free
Provided, that said article shall not be imported at a less rate of duty than would have been chargeable on the material constituting its chief value if imported in an unmanufactured state.		Anatomical preparations	Free
Alcornoque . . .	Free.	Anchors . . .	2 cts. lb.
Ale. See Beer.		Angora goat's wool or hair . . .	Free
Almonds, and oil of	Free.	Animals, imported for breed . . .	Free
Alum . . .	2½ dol. 112 lb.	Do. not do. . .	15
		Anise seed, and oil of	Free
		Annotto . . .	Free
		Antimony, regulus of	Free
		Antiquities, all collections of, specially imported . . .	Free

(a) See New Tariff annexed.

	per cent.		per cent.
Antiquities, all collections of, not specially imported, according to the material.		Bellows	25
Anvils	2 cts. lb.	Bells	25
Apparatus, philosophical, specially imported by order, for societies, colleges, schools, &c.	Free	Berries used in dyeing, and juniper . . .	Free
Apparel, wearing, and other personal baggage in actual use . . .	Free	Bindings, of wool and worsted	25
Apples, pine . . .	Free	Birds	15
Aquafortis	12½	Black, ivory and lamp .	15
Arabic, gum . . .	Free	Black lead pencils .	25
Argol	Free	Black lead, unmanufactured	15
Arrowroot	Free	Bladders	15
Articles not free, and not subject to any other rates of duty . . .	15	Blankets, woollen. See Wool.	
Articles, all composed wholly, or chiefly of gold, silver, pearl, and precious stones . .	12½	Blue vitriol	4 cts. lb.
Articles imported for the use of the United States	Free	Boards and planks . .	25
Articles, used principally for dyeing, not otherwise specified. (See Drugs)	Free.	Bobbin Wire. See Wire.	
Artificial flowers . .	25	Bone, ammoniac . . .	Free
Assafetida	Free	Bolting clothes . . .	25
Ava root	Free	Bombazines	10
Axes, same as adzes.		Bone, whale, not of American fisheries .	12½
Bacon	3 cts. lb.	Bonnets, chip, grass, leghorn or straw; and braids, flats, and plaits	30
Baggage. See Apparel.		Bonnets, wire for. See Wire.	
Bagging, cotton . .	3½ ct. sq. yd.	Books, specially imported	Free
Baizes. See Wool.		Books, all printed previous to the year 1775, and also all books printed in other languages than the English, except Latin and Greek	4 cts. per vol.
Balsams	15	Books, Latin and Greek when bound	15 cts. lb.
Balsam Tolu . . .	Free	Books, Latin and Greek not bound	13 ditto
Bandanas. See Silk.		Books, Latin and Greek all others when bound	30 ditto
Barilla	Free	Books, Latin and Greek in sheets or boards .	26 ditto
Bark of cork tree, unmanufactured . . .	Free.	Books, Latin and Greek blank	30
Barley	15	Boots or bootees . .	1½ dollar pair
Baskets, grass or straw .	15	Borax	Free
wood or osier . . .	25	Botany, specimens in .	ditto
Beads, composition, wax, or amber, and all others not otherwise specified	15	Bottles. See Glass.	
— of gold, silver, or precious stones	12½	Box boards, paper . .	3 cts. lb.
Beam knives	30	Boxes, shell or paper .	15
Beans, vanilla . . .	Free	Boxes, Japan dressing .	25
Beef	2 cts. lb.	Braces, cotton . . .	25
Beer, ale, and porter, imported in bottles . . .	20 cts. gal.	Braces, leather . . .	30
— otherwise imported	15 cts. gal.	Bracelets, hair . . .	15
Bed ticking, flax or cotton	25	Brandy, 1st and 2nd proof	53 cts. gal.
		Brandy, 3rd proof . .	57 ditto
		Brandy, 4th proof . .	63 ditto

(a) See New Tariff annexed.

	per cent.		per cent.
Brandy, comfits and sweetmeats preserved in	25 ditto	Cards, wool and cotton	25
Brass, all manufactures of, not otherwise specified, or of which it is a component material	25	Carpets and carpeting. See Wool and Matting.	
Brass, in pigs, bars, plates, or old, fit only to be manufactured	Free	Carpeting of oil cloth	43 cts. sq. yd.
Brass, wire, nails and handles	25	Carriages, and parts of	30
Brazil paste	Free	Carriages, furniture for, same as adzes.	
Bricks	15	Cascarilla	Free
Bridles	30	Casement rods, slit or rolled	3 cts. lb.
Bits	25	Cashmere shawls (real)	15
Brimstone or sulphur	Free	Cassia	Free
Bristles	3 cts. lb.	Castanas	ditto
Brooms, of hair or palm leaf	15	Cast-iron vessels not otherwise specified	1½ ct. lb.
Brown sugar and syrup of sugar-cane in casks	2½ cts. lb.	Castings of iron, all other not specified	1 ct. lb.
Brushes of all kinds	25	Castor oil	40 cts. gal.
Buckram	25	Casts, of bronze or plaster	Free
Bullion	Free	Caulking mallets	30
Burgundy pitch	ditto	Chains or cables, iron	3 cts. lb.
Burlaps	15	Chairs	30
Burr stones, not manufactured	Free	Chalk	Free
Busts, of marble, metal, or plaster	ditto	Champagne wine. See Wine.	
Butter	5 cts. lb.	Charts, specially imported	Free
Buttons, of gold, silver, and precious stones	12½	Cheese	9 cts. lb.
Buttous, of iron, steel, pewter, brass, and tin	25	Chemical preparations	15
Cabinet ware	30	China ware	20
Cabinets of coins	Free	Chip hats and bonnets	30
Cables and cordage, tarred	4 cts. lb.	Chisels (socket), same as adzes.	
Cables and cordage untarred	5 ditto	Chloride of lime	15
Cables, made of grass or bark	5 ditto	Chocolate	4 cts. lb.
Cables, made of iron	3 ditto	Cider, same as beer.	
Calomel	15	Cigars	2½ dols. 1000
Camphor	Free	Cinnamon	Free
Candles, tallow	5 cts. lb.	Clay, unmanufactured	ditto
Candles, spermaceti	8 ditto	Clocks	25
Candles, wax	6 ditto	Cloth, rags of, any kind	Free
Canella alba	Free	Clothing, ready made	50
Canes or walking sticks	25	Cloves and oil of	Free
Cantharides	Free	Coach laces	35
Cap wire. See Wire.		Coaches. See Carriages.	
Capers	Free	Coal	6 cts. bushel
Caps, of fur, leather or wool. (See Hats)	30	Coal hods	25
Caps, for women	25	Cochineal	Free
Cards, playing	30 cts. pack	Cocoa, cocoa nuts and shells	ditto
Cards, visiting	15 cts. lb.	Codfish, dry	1 dol. quintal
		Coffee	Free
		Coffee mills	25
		Coculus Indicus	Free
		Cologne water	15
		Colombo root	Free
		Colors, water	15
		Combs, horn and shell	15
		Combs, iron, lead, copper, and brass	25

(a) See New Tariff annexed.

	per cent.		per cent.
Combs, wood	30	charged with duty accordingly	25
Comfits and sweetmeats of all kinds preserved in sugar or brandy	25	Cotton yarn, twist, or thread, bleached or colored, 25 per cent. All bleached or colored cotton yarn, twist or thread, the original cost of which shall be less than 75 cents a lb., shall be deemed and taken to have cost 75 cents a lb. and be charged accordingly	25
Coney, wool of	Free	Crapes, silk. See Silk.	
Copper, bars, cake, pig, for sheathing ships	ditto	Cummin seed	Free
Copper, braziers'	15	Currants	ditto
Copper vessels and all manufactures of copper not otherwise specified	25	Cutting knives, same as adzes.	
Copperas	2 dls. pr. 112 lb.	Cutlery	25
Coral	Free	Dates	Free
Cordage. See Cables.		Demijohns	25 cts. each
Cordials	53 cts. gal.	Diamonds	12½
Coriander seed	Free	Diaper, linen and hemp	25
Corks	12 cts. lb.	Down of all kinds	15
Corks, bark	Free	Drawings and paintings	Free
Corrosive sublimate	15	Drawing knives, same as adzes.	
Cotton	3 cts. lb.	Duck sail	15
Cotton bagging	3½ cts. sq. yd.	Drugs, dyeing, not otherwise specified, free, except bichromate of potash, prussiate of potash, chromate of potash, nitrate of lead, aqua fortis, and tartaric acid.	
Cotton, all manufactures of, or of which cotton shall be a component part	25	Drugs, medicinal, not otherwise specified	Free
Cotton, excepting cotton twist, yarn and thread, (which see). Provided, that all manufactures of cotton, or of which cotton shall be a component part, not dyed, colored, printed, or stained, not exceeding in value 30 cents a square yard, shall be valued at 30 cents a square yard, and, if dyed, colored, printed, or stained, in whole or in part, not exceeding in value 35 cents a square yard, shall be valued at 35 cents a square yard. Nankeens imported direct from China	20	Dye woods	ditto
Cotton yarn, twist and thread, unbleached and uncolored, 25 per cent. All unbleached and uncolored cotton yarn, twist and thread, the original cost of which shall be less than 60 cents a lb., shall be deemed and taken to have cost 60 cents a lb., and shall be		Earth, brown, red, blue and yellow, being considered as ochre	1 ct. lb.
		Earth, in oil	1½ ct. lb.
		Earthen ware	20
		Elephants' teeth. See Ivory.	
		Embroidery done with a needle with thread of gold or silver	12½
		Emery	15
		Engravings	15
		Epaulettes of gold or silver	Free
		Epsom salts	4 cts. lb.
		Fans	25
		Feathers, ornamental	25
		Feathers, bed	15

(a) See New Tariff annexed.

	per cent.		per cent.
Felts, or hat bodies made wholly or in part of wool	18 cts. each	above the capacity of 4 oz. each, 2½ ditto; above 4 oz. and not above 16 oz. each 3¼ ditto.	
Fiddles	30	Glass bottles, black, not above 1 quart each, 2 dol. per gross; above 1 quart, 2½ dollars; demijohns, 25 cts. each.	
Figs and Filberts	Free	Glass, all wares of cut glass not specified	3 cts. lb.
Filtering stones	ditto	And	30 cts. ad val
Fire arms not enumerated	30	Glass, all other articles of glass not specified	2 cts. lb.
Fish, foreign caught	1 dol. pr. quint	And	20 cts. ad va
Fish, mackerel	1¼ dol. per bbl.	Glauber salts	2 cts. lb.
Fish, salmon	2 ditto	Gloves, woollen and worsted	25
Fish, all other pickled	1 ditto	Glue	5 cts. lb.
Fish, dry or smoked	1 dol. pr 12 lb.	Goat's hair, wool or raw skins	Free
Fish, pickled in kegs	15	Gold dust and coin	ditto
Flannels. See Wool.	16 cts. sq. yd.	Grapes	ditto
Flax, unmanufactured	Free	Grindstones	15
Flax and Hemp, manufactures of, not otherwise specified, except yarn and cordage, tarred or untarred, ticklenburgs, osnaburgs, and burlaps	25	Gum arabic and senegal	Free
Flints	Free	Hair, not made up for head-dresses	15
Floor cloths, patent, stamped, printed, or painted	43 cts. sq. yd.	Hair, unmanufactured, and hair pencils	Free
Flour, wheat	50 cts. per cwt.	Hair cloth and seating	15
Flowers, artificial	25	Hair powder	15
Flowers, chamomile	Free	Hammers, blacksmiths'	2½ cts. lb.
Fossil and crude mineral salt	15	all others	25
Frames or sticks for umbrellas and parasols	25	Hams	3 cts. lb.
Frankincense	Free	Haarlem oil and harts-horn	Free
Furs, dressed	12½	Harness	30
Furs, undressed	Free	Harness, furniture for, same as adzes.	
Fur Hats. See Hats.		Hatchets, same as adzes.	
Gamboge	Free	Hats, fur, leather, and wool	30
Gilt ware	25	Hats or bonnets. See Bonnets.	
Gin, 1st proof, 57; 2nd, 60; 3rd, 63; 4th, 67; 5th, 75; above 5th, 90 cts. per gal.		Head dresses, ornaments for	25
Ginger	Free	Hemp unmanufactured. 40 dol. per ton	
Glass, window, not above 8 by 10 inches, 3 dollars 100 square feet, not above 10 by 12, 3½ ditto; above 10 by 12 4 ditto.		Hemp, all manufactures of, not otherwise specified	25
Window-glass imported in plates uncut is charged with the highest rates of duty.		Henbane	Free
Glass, apothecaries' vials and bottles exceeding the capacity of 6 oz. and not above 16 oz. each 2¼ dol. per gross; perfumery and fancy vials and bottles not		Hides, raw	ditto
		Hoes	25
		Honey	15
		Hooks, reaping, iron or steel, same as adzes.	
		Horn plates, for lanterns	Free
		Horns, ox, other horns and tips	ditto

(a) See New Tariff annexed.

	per cent.		per cent.
Hosiery, woollen and worsted	25	whole or the greater part of the weight, and not otherwise specified, pay the same duty per lb. as such kind of iron,—these rates of duty not to be less than	25
Hosiery, cotton	25	Iron, all manufactures of not otherwise specified or of which iron is a component material	25
Hosiery, silk. See Silk.		Isinglass	15
Implements of trade, of persons arriving in the United States	Free	Ivory, unmanufactured	Free
India rubber	ditto	Ivory, manufactures of	15
Indigo	1	Japanned wares of all kinds	25
Ink and ink powder	15	Jewellery, gold, set or not set	12
Ipécacuanha	Free	Jewellery, false or gilt	25
Iris or orris root	ditto	Juniper berries, and oil of	Free
Iron, anvils and anchors and parts of	2 cts. lb.	Kermes and kelp	ditto
Iron, in bars or bolts not manufactured in whole or in part by rolling	90 cts. prl 12 lb.	Knobs, iron, brass, steel, or copper	25
Iron, bar or bolt iron made wholly or in part by rolling	90 dol. per ton.	Lac dye	Free
Provided, that all iron in slabs, blooms, and loops, or other form, less finished than iron in bars or bolts and more advanced than pig iron, except castings, shall be rated as iron in bars or bolts and pay duty accordingly.		Lace of thread, silk, gold, or silver	12
Iron cables, or chains, or parts of	3 cts. lb.	Lampblack	15
Iron cannon	20	Lamps, excepting glass	25
Iron, cast-iron vessels not otherwise specified	1½ cts. lb.	Lard	3 cts. lb.
Iron, all other castings of iron, not otherwise specified	1 ditto	Laudanum	Free
Iron, mill cranks and mill irons, of wrought iron	4 ditto	Lead, old and scrap	2 cts. lb.
Iron, round iron or braziers' rods of 3-16 to 8-16 of an inch diameter inclusive, nail or spike rods, nail plates, slit, rolled, or hammered, and iron in sheets, hoop iron, and iron slit, rolled, or hammered, for band iron, scroll iron, or casement rods	3 cts. lb.	Lead, pigs, bars, or sheets	3 ditto
Iron, square wire used in the manufacture of stretchers for umbrellas	12	Lead, red and white	5 ditto
Iron, in pigs	50 cts. prl 12 lb.	Lead, manufactures of, not otherwise specified	25
Iron, old iron	12½ dol. p. ton.	Leather and all manufactures of, not otherwise specified	30
Iron wire. See Wire.		Leghorn hats and bonnets. See Bonnets.	
Iron, all articles of which any particular kind of iron constitutes the		Lemons and Limes	Free
		Lime	15
		Linens, bleached and unbleached	15
		Lines, fishing	25
		Liquors or cordials	53 cts. per gal.
		Loaf sugar	12 cts. lb.
		Locks	25
		Logwood	Free
		Looking glasses not silvered	2 cts. lb.
		And	20 cts. ad val.
		Looking glasses silvered	20
		Looking glasses, frames of, gilt on wood	30
		Lump sugar	10 cts. lb.
		Mace	Free
		Machinery of iron and brass	25

(a) See New Tariff annexed.

	per cent.		per cent.
Madder and madder root	Free	Ochre. See Earths.	
Mahogany wood	ditto	Oil cloths of all kinds,	
Malt	15	other than those usual-	
Manganese	15	ly denominated patent	
Manna	Free	floor cloths	12½ cts. sq. yd
Manufactured tobacco,		Oil of vitriol	3 cts. pound
other than snuff and		Oil, sperm	25 cts. gal.
cigars	10 cts. lb.	Oil, whale and other	
Manufactures of the		not sperm, of foreign	
United States and its		fisheries	15 ditto
Territories	Free	Oil, olive, in casks	20 ditto
Maps, specially imported	ditto	Oil, juniper, in casks	Free
Marble, unmanufactured		Oil, linseed	25 cts. gal.
and busts of	ditto	Olives	Free
Marble, manufactures of	30	Onions	15
Materials for composing		Opium	Free
dyes, not otherwise		Oranges	15
enumerated	Free	Osnaburgs	15
Matting, floor, made of		Packthread	5 cts. lb.
flags or other materials	5	Paint brushes	25
Medical preparations of		Paintings	Free
anatomy	Free	Paints, red and white	
Mercury or quicksilver	ditto	lead, dry or ground in	
Mits, wollen or worsted	25	oil	5 cts. lb.
Mill cranks and mill		Paper, antiquarian, de-	
irons of wrought iron	4 cts. lb.	my, drawing, foolscap,	
Mill saws	1 dollar each	imperial, medium, pot,	
Millinery of all kinds	25	pith, royal and writing	17 cts. lb.
Mineralogy, specimens		Paper, bank post, folio	
in	Free	and quarto post of all	
Mohair, manufactured	15	kinds	20 ditto
Molasses	5 cts. gal.	Paper, blotting, cart-	
Morocco skins	30	ridge, copying, fancy	
Mother of pearl	Free	colored, fullers' boards,	
Musk	ditto	glass, gold leaf, paper-	
Muskets	1½ dol. stand	makers' boards, mo-	
Musical instruments of		rocco, pasteboards,	
brass or copper	25	pressing boards, sand	
Musical instruments of		or tissue	15 ditto
wood	30	Paper, binders' boards,	
Mustard	15	box boards, mill boards,	
Nail rods. See Iron.		sheathing or wrapping	3 ditto
Nails, iron, cut or		Paper hangings	40
wrought	5 cts. lb.	Parasols of all kinds and	
Nails, brass	25	frames for	25
Nails, copper	4 cts. lb.	Parchment	25
Nankeens	20	Paste, imitations of pre-	
Natural history, speci-		cious stones	15
mens in	Free	Pastel	Free
Needles	ditto	Pencils, black lead	25
Nitrate of potash	3 cts. lb.	Pencils, hair	Free
Nitrate of lead	12½	Penknives. See Cutlery	
Noyeau	53 cts. gal.	Pens of metal	25
Nuts used in dyeing	Free	Pepper, black	Free
Nutmegs	ditto	Pepper, cayenne	15
Nuts of all kinds	ditto	Perfumery	15
Nux vomica	ditto	Perry	53 cts. gal.
Oakum and junk	15	Persons arriving in the	
Oats	10 cts. bushel	United States, their	
		wearing apparel, tools	

(a) See New Tariff annexed.

	per cent.
and implements of trade	Free
Peruvian bark	ditto
Pewter, all manufactures of, not otherwise specified	25
Piano-fortes	30
Pickles	15
Pimento	Free
Fine apples	ditto
Pins	ditto
Pipes, clay, for smoking	15
Pistols	30
Plaids, Scotch	10
Plains and paddings.	
See Wool.	
Plaster, busts of	Free
Plaster of Paris	ditto
Plated wares of all kinds	25
Platina	Free
Plane irons	25
Planks	25
Plats for hats or bonnets. See Bonnets.	
Ploughs	25
Pocket books, leather	30
Porcelain	20
Porter. See Beer.	
Potash, bichromate of, prussiate of, chromate of	12½
Potatoes	10 cts. bushel
Powder, gun	8 cts. lb.
Precious stones, set or not, and all articles composed wholly or chiefly of	12½
Precious stones, glass imitation of	2 cts. lb.
and 20 per ct. ad. val.; other imitations of	15
Preserves. See Comfits.	
Printing types	25
Prunes	Free
Prussiate of potash	12½
Quadrants	25
Quicksilver	Free
Quills, prepared	25
Quills, unprepared	Free
Rags of cloth	Free
Railroads, iron for, if actually employed for the purpose, there is a drawback equivalent to the duty.	
Raisins of all kinds	Free
Raw silk	12½
Razors	25

	per cent.
Reaping hooks, same as adzes.	
Red lead	4 cts. lb.
Reeds, unmanufactured	Free
Rhubarb	ditto
Rice	15
Rifles	2½ dols. each
Rochelle salts	15
Roots, bulbous	Free
Ropes, grass or bark	5 cts. lb.
Rotten stone	Free
Rum, 1st and 2nd proof	53 cts. gal.
Rum, 3rd proof	57 ditto
Rum, 4th proof	63 ditto
Saddlery, plated, brass, and polished steel, same as adzes; common tinned and japanned of all descriptions	10
Saddles	30
Saffron	Free
Sago	ditto
Sail duck	15
Salt	10 cts. 56 lb.
Saltpetre, crude	Free
Saltpetre, refined	3 cts. lb.
Salts, Rochelle	15
Salts, glauber	2 cts. lb.
Sandal wood	Free
Sarsaparilla	ditto
Saws, mills	1 dol. each
all other	25
Scale beams, same as adzes.	
Screws, wood, (so called, but of iron), same as adzes.	
Sculpture, specimens of, specially imported	Free
Scythes, same as adzes.	
Segars	2½ dols. 1000
Senna	Free
Sheeting, Russia	25
Sheetings. See Cotton.	
Shoes, of silk	30 cts. pair
Shoes, nankeen, prunella stuff, and leather	25 ditto
Shoes for children	15 ditto
Shellac	Free
Shells, tortoise	ditto
Shovels, of iron or steel, same as adzes.	
Shovels and tongs	25
Sickles, same as adzes.	
Silk, all manufactures of, or of which silk shall be a component part, coming from beyond the Cape of Good Hope, 10	

(a) See New Tariff annexed.

R

	per cent.
all other	5
except sewing silk, which is	40
Silk, raw	12½
Skins, undressed	Free
Slates of all kinds	25
Sledges, blacksmiths'	2½ cts. lb.
Slippers, silk	90 cts. pair
Slippers, leather	25 ditto
and children's ditto	15 ditto
Snuff	12 cts. lb.
Soap	4 ditto
Soap, perfumed	15 per ct.
Spades, iron or steel, same as adzes.	
Spectacles, gold or silver mounted	12½
Spectacles, shell	15
Spectacles, metal	25
Spikes	4 cts. lb.
Spoons, not silver	25
Spirits distilled from grain, 1st proof, 57; 2nd, 60; 3rd, 63; 4th, 67; 5th, 75; above 5th	90 cts. gal.
Spirits, distilled from other materials than grain 1st and 2nd proof, 53; 3rd, 57; 4th, 63; 5th, 72; above 5th	85 cts. gal.
Sponges	Free
Squares of iron or steel, same as adzes.	
Starch	15
Steel	1½ dl. 112lb.
all manufactures of, not otherwise spe- cified	25
Steelyards, same as adzes.	
Strings for musical in- struments	Free
Stone, load	15
Stone-ware	20
Stones, precious	12½
Stuff goods, worsted	10
Sugar, brown, and syrup of sugar cane, in casks	2½ cts. lb.
white clayed	3½ do.
lump	10 do.
loaf and candy	12 do.
Sugar of lead	5 cts. lb.
Sulphur or brimstone	Free
Sulphuric acid	3 cts. lb.
Sumach	Free
Sweetmeats preserved in sugar or brandy	25
Swords and sword blades	30
Table knives and forks	25
Tacks, brads, and springs,	

	per cent.
not exceeding 16 oz. to the 1000	5 cts. a 100
exceeding 16 oz.	5 cts. lb.
Tallow	1 ct. lb.
Tamarinds	Free
Tapioca	Free
Tartar emetic	15
crude	Free
Teas, of all kinds, im- ported from China or other places east of the Cape of Good Hope, and in vessels of the United States	Free
Teas of all kinds im- ported from places this side of the Cape of Good Hope, or in ves- sels other than those of the United States	10 cts. lb.
Thread, sewing, floss, cotton, and shoe	25
pack	5 cts. lb.
Ticklenburgs	15
Tiles, paving	15
Tin, in foil, plates, sheets, bars, pigs, or blocks	Free
Tin, all manufactures of, or of which tin is a component material, not otherwise specified	25
Tobacco, manufactured, other than snuff and cigars	10 cts. lb.
unmanufactured	15
Tongues and sounds	15
Tortoise shell	Free
Toys, paper	15
brass, iron, steel, tin, lead, pewter, or copper	25
wood	30
Turmeric	Free
Turtles	15
Twine, tarred	4 cts. lb.
untarred	5
Twist, cotton. See Cot- ton, manufactures of.	
Types, printing	25
Umbrellas, of whatever material	25
frames or sticks for	25
Vanilla beans	Free
Varnishes	15
Vegetables used for dye- ing and in composing dyes, not otherwise specified	Free

(a) See New Tariff annexed.

PART 8.] UNITED STATES Imports—Duties, &c. (a)

Vegetables, others	per cent. . 15
Veils, lace	. 12½
Vellum	. 25
Vessels, copper	. 25
cast iron, not otherwise specified	. 1½ cts. lb.
Vices and screws of iron, called wood screws, same as adzes.	
Vinegar	. 8 cts. gal.
Vitriol, blue	. 4 cts. lb.
Wafers	. 25
Walking sticks or canes	. 25
Watches, and parts of	. 12½
Water colours	. 15
Wax, bees'	. 15
Wearing apparel in actual use of persons arriving in United States	. Free
Webbing, worsted	. 10
silk	. 5
all other kinds	. 25
Weld	. Free
Whalebone, product of foreign fishing	. 12½
Wheat	. 25 cts. bush.
flour	. 50
Whetstones	. 15
Whips	. 30
White lead, dry or ground in oil	. 5 cts. lb.
Window glass. See Glass.	
Wine lees	. Free
Wines, of France, in casks, red	. 6 cts. gal.
white	. 10
in bottles	. 22
Wine, Madeira and Sherry, in casks, cases, or bottles	. 50 do.
Wines of France, Germany, Spain, and Mediterranean, not specially enumerated, in casks	. 15
Wines, red, of Spain and Austria, in casks	. 10 do.
Wines of all countries in bottles or cases, unless specially enumerated, and all wines not enumerated	. 30 do.
These rates will continue till March 3rd, 1834; afterwards one-half of these rates will be the duties.	

Wire, silver or plated	per cent. . 5
cap or bonnet covered with silk; cotton or flaxen yarn or thread, manufactured abroad	. 12 cts. lb.
iron or steel, exceeding No. 14	. 9 do.
not exceeding No. 14	. 5 do.
Woad	. Free
Wood, unmanufactured, and for dyeing	. Free
manufactures of wood, unless otherwise specified	. 25
Wool, Angora goats' or camels'	. Free.
Wool, unmanufactured, the value whereof at the place of exportation not above 8 cents a lb.	. Free
Wool, exceeding 8 cts. a lb. and 40 per cent. ad valorem. Wool imported on skins is estimated, as to weight and value, as other wool.	. 4 cts. lb.
Wool, manufactures of, all milled and fulled cloth, known by the name of plain kerseys or Kendal cottons, of which wool is the only material, the value whereof does not exceed 35 cents a square yard	. 5
worsted stuff goods, shawls, and other manufactures of silk and worsted	. 10
worsted yarn	. 20
woollen yarn	. 4 cts. lb.
and, ad valorem	. 50
mits, gloves, bindings, blankets, hosiery, carpets and carpeting	. 25
except Brussels, Wilton, and treble ingrained carpeting, which is at	. 63 cts. sq. yd.
all other ingrained and Venetian carpeting	. 35 do.

(a) See New Tariff annexed.

	per cent.
and except blankets the value whereof at the place of ex- portation shall not exceed 75 cents each, the duty le- vied upon which is	5
flannels, bockings, and baizes	16 cts. sq. yd.
coach laces	35
merino shawls made of wool, all other manufactures of wool, or of which	

	per cent.
wool is a compo- nent part, and on ready-made cloth- ing	50
Yams	15
Yarn, cotton. See ma- nufactures of cotton.	
worsted	20
woollen	4 cts. lb.
and, ad valorem	50
Zinc, unmanufactured	Free
in sheets or nails	15

Consulate of the United States of America at London, June 17, 1833.

By a circular from the Treasury Department of the United States, dated April 20, 1833, addressed to the collectors of the customs, the following rules and regulations are established for the purpose of securing a just, faithful, and impartial appraisal of all goods imported into the United States from the 31st of December, 1833.

In all cases of *ad valorem* duties under the act of the 14th of July, 1832, or any other act, the regulations at present authorized by law will remain unaltered.

With respect to those articles liable to a specific duty, or other duty than that of *ad valorem*, the same verification of invoices and other proofs will be required and produced as are at present authorized in respect to articles liable by previous acts to an *ad valorem* duty.

Although these rules and regulations will not go into effect until the 1st of January next, they have been thus early adopted and made public for the purpose of giving timely notice to the manufacturers and merchants and all others concerned, and especially as to the verification by the consuls abroad of the invoices of importations to be made after that time.

J. LE SOUEF, Jun.
Vice-Consul, United States.

VIRGINIA.

Extract of a letter from the agent to Lloyd's at Philadelphia, dated Oct. 19, 1833.

Sir,

I have this moment received information from David Moffatt, master-warden of this port, that a new lighthouse has been erected very lately on the coast of Virginia, near the dangerous shoals of Chingotique, lat. 38, about 55 miles south of Cape Henlopen. No vessels bound to the north should approach nearer than 12 fathoms water until 20 miles north of the new lighthouse. I shall endeavour to get an official account from the department at Washington. The present notice came to the warden's office from the old pilots, and from the captain of a British vessel, who had a correct observation when he passed it. The Virginians may call it Assataque, from an island within the Chingotique shoal. I remain your obedient servant,

To John Bennett, Esq.

J. VAUGHAN.

FARNHAM'S ISLAND.

A small island has been discovered in the Pacific, by Captain Underwood, of the American brig Bolivar, in lat. 14. 46. N., lon. 169. 18. E., on the 9th of February, on his passage to the Sandwich Islands. This island is not laid down in any of the charts; it is about six miles long, running N. W. and E. S. E., with a reef extending nearly ten miles from its western extremity. It is discernable at four or five miles' distance from a ship's deck. The name of Farnham's Island had been assigned it.—*Letter from Philadelphia, 1833.*

(a) See New Tariff annexed.

NEW TARIFF,

PASSED BY CONGRESS ON THE 26TH FEB. 1833.

An Act to modify the Act of the 14th July, 1832, and all other Acts imposing Duties on Imports.

Be it enacted by the Senate and House of Representatives of the United States of America, in congress assembled, that from the 31st day of December, 1833, in all cases where duties are imposed on foreign imports by the act of July 14, 1832, entitled "An Act to alter and amend the several Acts imposing Duties on Imports," or by any other act, shall exceed twenty per centum on the value thereof, *one tenth part of such excess shall be deducted*; from 31st day of December, 1835, *another tenth part thereof shall be deducted*; from 31st day of December, 1837, *another tenth part shall be deducted*; from 31st day of December, 1839, *another tenth part thereof shall be deducted*; and from 31st day of December, 1841, *one half of the residue of such excess shall be deducted*; and from 30th day of June, 1842, *the other half thereof shall be deducted*.

Reduction of duties, § 1.

So much of the second section of the act of 14th July aforesaid, as fixes the rate of duty on all milled and fullered cloth, known by the name of plains, kerseys, or Kendal cottons, of which wool is the only material, the value whereof does not exceed thirty-five cents a square yard, at five per centum ad valorem, shall be, and the same is hereby repealed. And the said articles shall be subject to the same duty of fifty per centum as is provided by the said second section for other manufactures of wool, which duty shall be liable to the same reductions as are prescribed by the first section of this act.

Cloth, § 2.

Until the 30th September, 1842, the duties imposed by existing laws, as modified by this act, shall remain and continue to be collected. And from the day last aforesaid, all duties on imports shall be collected in ready money; and all credits now allowed by law to the payment of duties shall be, and hereby are, abolished; and such duties shall be laid for the purpose of raising such revenue as may be necessary to an economical administration of the government; and from the day last aforesaid, the duties required to be paid by law on goods shall be assessed upon the value thereof at the port where the same shall be entered, under such regulations as may be prescribed by law.

Credits, § 3.

In addition to the articles now exempted by the act of the 14th day of July, 1832, and the existing laws, from the payment of duties, the following articles imported from 31st day of December, 1833, and until 30th day of June, 1842, shall also be admitted to entry free from duty, to wit: bleached and unbleached linens, table linens; linen napkins, and linen cambrics, and worsted stuff goods, shawls, and other manufactures of silk and worsted, manufactures of silk, or of which silk shall be the component material of chief value, *coming from this side of the Cape of Good Hope*, except sewing silk.

Articles duty free, § 4.

From 30th of June, 1842, the following articles shall be admitted to entry free from duty, to wit: indigo, quicksilver, sulphur, crude saltpetre, grindstones, refined borax, emery, opium, *tin in plates or sheets*, gum arabic, gum senegal, lac dye, madder, madder root, nuts and berries used in dyeing, saffron, turmeric, wood or pastel, aloes, ambergris, burgundy pitch, cochineal, chamomile flowers, coriander seed, catsup, chalk, cocculus indicus, horn plates for lanterns, ox horns, other horns and tips, India rubber, manufactured ivory, juniper berries, musk, nuts of all kinds, oil of juniper, unmanufactured rattans and reeds, tortoise shell, tin foil, shellac, all vegetables used principally in dyeing and composing dyes, weld, and all articles employed chiefly for dyeing, except alum, copperas, bichromate of potash, prussiate of potash, chromate of potash, and nitrate of lead, aqua fortis, and tartaric acid. And all imports on which the first section of this act may operate, and all articles now admitted to entry free from duty, or paying a less rate of duty than twenty per cent. ad valorem before the said 30th day of September, 1842, from and after that day

Further articles duty free, § 5.

may be admitted to entry subject to such duty, not exceeding twenty per cent. ad valorem, as shall be provided for by law.

Former acts,
§ 6.

So much of the act of July 14, 1832, or of any other act, shall be and the same is hereby repealed: Provided that nothing herein contained shall be so construed as to prevent the passage prior or subsequent to the said 30th day of June, 1842, of any act or acts from time to time, that may be necessary to detect, prevent, or punish evasions of the duties on imports, imposed by law; nor to prevent the passage of any act prior to the 30th day of September, 1842, in the contingency either of excess or deficiency of revenue, altering the rate of duties on articles which by the aforesaid act of 14th day of July, 1832, are subject to a less rate of duty than twenty per cent ad valorem, in such manner as not to exceed that rate, and so to adjust the revenue to either of the said contingencies.

MEXICO.

PRINCIPAL PORTS.—Acapulco, Antonia Lizardo, Alvarado or Albarado, Campeachy, California (Ports of), Delcarmen (Island), Isla del Carmen, Lagoon de Terminos, Mazatlan, Mocambo, Refugio, San Blas, San Luis, Potosi, Tamaulipas, Tampico, Vera Cruz.

RECIPROCITY TREATY.

By order in council, dated October 15th, 1832, it is declared, that the United States of Mexico are some of the foreign powers with which any reciprocity treaties are subsisting. See page 24.

On the 24th of October, 1833, a decree was promulgated, allowing an abatement on goods and merchandise imported from foreign countries into the ports of the republic in national vessels equal to one-fifth of the import duties. Under this decree all vessels built in any part of the republic are considered Mexican ships, provided they belong to Mexican owners, and have crews of which at least one-half besides the captain and pilot are Mexicans. Proof will be required of vessels being Mexican built, with certificate of origin from the commandant of the port, and the governor of the state, or the political chief of the territory.

On the 10th of October, 1833, the vice-president, in exercise of the authority with which he was then invested, issued a decree respecting the transmission of the precious metals from the mines to the coast. This decree permits, for the space of six months from the date of its publication at Sonora, Sinaloa, Chihuahua, and Oajaca, the transmission of bullion from the three first of these places to the ports of Mazatan and Guaymas, and from the last to Vera Cruz; the duty on exportation to be 7 per cent.

GUATEMALA.

PRINCIPAL PORTS.—Acajutla, Amoa Cape Gracias a Dios, Conchagua, Gracias a Dios, Golfo Dulce, La Libertad, La Union, Nicoragua (St. Juan de), Omoa, Realejo, San Juan de Nicoragua, San Juan del Norte, San Juan del Sur, Truxillo.

COLUMBIA.

PRINCIPAL PORTS.—Angostura, Atacames, or Tacames, Barcelona, Buenaventura, Cartagena, Chagres, Carupano, Coro, Cumana, Esmeraldas, Guayana, Guayaguil, Juangriego, La Guayra, Maracaibo, Margarita (Island of), Pampala, Panama, Puerto Cabello, Porlovedo, Porto Bello, Rio Hache, River Orinoco, Savanilla, Santa Marta, Tacames, or Atacames.

RECIPROCITY TREATY.

By order in council, dated October 15th, 1832, it is declared, that the State of Colombia is one of the foreign powers with which any reciprocity treaties are subsisting. See page 24.

BRAZIL.

PRINCIPAL PORTS.—Aricata, Bahia, or St. Salvador, Ceara, Ferosa, Maranh, Maceio, Para, Pernambuco, Paraiba, Pernaiba, Rio Janeiro, Rio Grande, St. Salvador, or Bahia, St. Sebastian, or Rio Janeiro, St. Catherine (Island of), Santos.

RECIPROCITY TREATY.

By order in council, dated October 15th, 1832, it is declared, that His Majesty the Emperor of Brazil is one of the foreign powers with which any reciprocity treaties are subsisting. See page 24.

STATES OF THE RIO DE LA PLATA.

PRINCIPAL PORTS.—Buenos Ayres, Colonia, Monte Video, Maldonado.

RECIPROCITY TREATY.

By order in council, dated October 15th, 1832, it is declared, that the United Provinces of Rio de la Plata are some of the foreign powers with which any reciprocity treaties are subsisting. See page 24.

CHILI.

PRINCIPAL PORTS.—Copiopo, Coquimbo, Chacao Chiloe (Island of), Huasco, Valparaiso.

PERU.

PRINCIPAL PORTS.—Arica, Callao, Lima, Payta, Quilca.

A D D E N D A.

[By some unaccountable accident, the following names of Ports were omitted in the proper places.]

HOLLAND.

PRINCIPAL PORTS.—Delfszyl, Dordt, or Dortrecht, Delfshaven, Dorcum, Derventer.

SPAIN—CANARY ISLANDS.

PRINCIPAL PORTS.—Canaria, Ferro, Fuerte Ventura, Gomera, Lazarota, Orotava, Palma, Santa Cruz, Teneriffe.

PORTUGAL—MADEIRA.

PRINCIPAL PORT.—Funchal.

ITALY—AUSTRIAN TERRITORIES.

PRINCIPAL PORTS.—Fiume, Porto Quito, Trieste, Venice.

ITALY—DUCHY OF TUSCANY.

PRINCIPAL PORTS.—Elba (Island of,) Leghorn.

TURKEY AND CONTINENTAL GREECE.

PRINCIPAL PORTS.—Chisme or Cisme, Constantinople, Enos, Galatz, Lissa, Macri, Salonica, Scalanova, Smyrna.

EAST INDIA AND CHINA TRADE.

On Monday, February 17, 1834, (a) pursuant to an advertisement addressed "to the merchants, ship-owners, tea-dealers, and others interested in the trade with India and China," a meeting was held at the City of London Tavern, the object of which was to receive the report of the committee appointed at a meeting held on the 2d of January last. The room was well filled by gentlemen connected with the above trade, and amongst those present we observed Mr. Grote, M.P., Mr. Crawford, M.P., Mr. Lyall, M.P., as well as Mr. J. Horsley Palmer, who took the chair shortly after one o'clock, and proceeded to address the meeting.

The report was then read. After detailing facts, it concluded as follows, with the decision of the government upon the six questions submitted; that determination having been communicated by Earl Grey on the 13th inst. :—

"1. That the East India Company will give instructions to their agents in China, and to their governments in India, presuming no unforeseen impediments to arise from the state of the Indian finances, to make advances upon the cargoes to be shipped in India and China for this country in the course of the present year, under certain regulations, which may be seen at the secretary's office at the East India-house, such advances for the year 1834 being limited to about the sum of 1,000,000*l.* or 1,200,000*l.* sterling, a moiety of which will be applicable to the shipments from China. The committee were further informed that in future years the amount of the advances will probably be considerably increased.

"That the rates of exchange for bills taken in India and China will be fixed at the time of making the advances at the rates then current.

"That parties wishing to avail themselves of the opportunity of fixing the rates of exchange upon the commencement of their operations in this country may take advantage of the East India Company's offer to draw direct from London upon their Government at Calcutta.

"2. That the East India Company will limit their sales of tea in 1835 to 16,000,000 of pounds, unless the market value should, during that year, exceed the proposed upset prices now advertised for the sale in June next, in which case they reserve to themselves the right to put up for sale at such upset prices any further quantity which they may deem to be expedient.

"3. That His Majesty's Government will not at present make any alteration in the proposed scale or mode for collecting the duties upon tea after the 24th of April next.

"4. That His Majesty's Ministers will recommend to Parliament to withdraw the duties proposed to be levied by the late Orders in Council upon the British trade and shipping in the port of Canton, provided the East India Company will concur in defraying one-third of the charge for maintaining the consulate establishment at that port [p. 202.] (b)

"The committee have further to report, that they were informed, at their interview with His Majesty's Ministers on the 7th inst., that the construction of Government as to the limits of the port of Canton was in conformity with the letter addressed to the Chairman of Lloyd's, viz., within the Bona Tigris; [p. 184] and that the President of the Board of Control would give any more formal assurance to that effect which the merchants might require.

"It was further stated to the commit-

(a) This meeting was held after page 199, the proper one for the insertion of the Report, was printed.—*Ed.*

(b) At the Court at St. James's, the 5th day of March, 1834; present, the King's Most Excellent Majesty in Council.

Whereas by an Order of His Majesty in Council, bearing date the 9th day of December, 1833, made in pursuance of an Act of Parliament passed in the 3rd and 4th year of His Majesty's reign, entitled "An Act to regulate the trade to China and India," certain duties were imposed on British ships and goods on board thereof trading to Canton, and certain regulations thereon were made for the raising and application of the said duties [p. 202]; and whereas it is expedient that the said order should be revoked, rescinded, annulled, and made void:

It is therefore ordered by His Majesty, by and with the advice of his Privy Council, that the said order be, and the same is hereby revoked, rescinded, annulled, and made void.

WILLIAM L. BATHURST.

tee at the same interview, that the commissioners at Canton had no authority to extend the exercise of their powers to any other port in China than Canton, without a previous declaration to that effect in the *London Gazette*; and that the commissioners would take no cognizance of any clearances of ships and cargoes for the United Kingdom from any other part of the Chinese empire than the port of Canton.

"In submitting the foregoing information for the guidance of the merchants in conducting their commercial operations with India and China, the committee have only to suggest that due attention be paid at the time of making their shipments of the different sorts of teas at Canton, from the difficulty which may otherwise exist on the part of the revenue officers in this country in assessing the duties upon the respective kinds, the difference in duty between Bohea and Congou being 8d. per lb., and between Congou and Souchong 10d. per lb. The committee would recommend, if it be practicable, to obtain at Canton cer-

tificates, attested by the consulate, of the respective sorts when shipped, which, though not conclusive evidence, will be the best proof which can be adduced in case of dispute in the assessment of the duties in this country.

The CHAIRMAN then added one concluding observation, — that it was the wish of this committee, should they continue their labours, to concert measures which should make London hereafter the great port for eastern produce, as it has always hitherto been, and, without standing pledged to any particular method, they would be happy to receive suggestions for the furtherance of that object.

On the motion of Mr. LYALL, M.P., seconded by Mr. CRAWFORD, M.P., the report was then adopted and approved by the meeting.

A vote of thanks to the Chairman especially, as well as to the members of the committee, was then agreed to; and the Chairman having returned thanks, the meeting separated.

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TO THE BINDER.

Pages 25 and 26 to be cancelled, and the new leaf substituted.





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